



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

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शिमला, सोमवार, ९ सितम्बर, १९९६/१८ भाद्रपद, १९१८

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हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला, २ सितम्बर, १९९६

संख्या ई० एक्स०एन० एफ०(१३)-१/९४—हिमाचल प्रदेश के राज्यपाल की यह राय है कि, राज्य में नए होटलों की स्थापना के लिए स्वत्वधारियों को प्रोत्साहन देने के लिए लोक हित में ऐसा करना आवश्यक और समीचीन है ;

अतः हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश टैक्स आन लक्शरीज (इन होटल्स एण्ड लौजिंग हाऊजिज) ऐक्ट, १९७९ (१९७९ का १५) की धारा ६-ए की उप-धारा (१) द्वारा प्रदत्त शक्तियों का प्रयोग

करते हुए उपरोक्त अधिनियम के अधीन राज्य में नए होटलों की स्थापना करने के लिए रजिस्ट्रीकृत स्वत्व-धारियों द्वारा उपरोक्त अधिनियम की धारा 4 के अधीन संदेय आस्थगित विकास वस्तुओं पर कर को उपवर्धित करने के लिए निम्नलिखित स्कीम बनाते हैं, अर्थात्:—

1. *Short title, commencement and application.*—(1) This Scheme may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996.

(2) It shall come into force with effect from 1-8-1993.

(3) It shall apply to the proprietors of new hotels in the State.

2. *Definitions.*—(1) In this scheme, unless the context otherwise requires,—

- (i) 'Act' means the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 ;
- (ii) 'Category of area' means the areas as specified in Annexure 'I' ;
- (iii) 'Deferment Certificate' means a certificate granted in Form L. T. (DP)-II by the assessing authority to the eligible proprietor of a 'new hotel' which enables him to avail of the facility of deferred payment of luxury tax leviable under section 4 of the Act;
- (iv) 'Eligible proprietor' means a proprietor of a 'new hotel' to whom a certificate in Form 'I' has been issued by the Director of Tourism, Himachal Pradesh and to whom a certificate in Form L.T. (DP)-II has also been granted by the assessing authority enabling him to make deferred payment of luxury tax payable under section 4 of the Act;
- (v) 'Form' means a form appended to this Scheme;
- (vi) 'Government' means the Government of Himachal Pradesh, in the Department of Excise and Taxation;
- (vii) 'Large Scale Tourism Unit' means a new hotel having capital investment of more than rupees sixty lakhs;
- (viii) 'notional luxury tax liability' means the amount of luxury tax payable under the Act, estimated on the basis of 100 percent occupancy of the 'new hotel' during the financial year computed at the rates notified under section 4 of the Act;
- (ix) 'para' means the para of this Scheme;
- (x) 'Pioneer Tourism Unit' means any first,—
  - (a) seven large scale tourism units set up in category 'A' areas ;
  - (b) five large scale tourism units set up in category 'B' areas; and
  - (c) one large scale tourism unit set up in category 'C' areas ;

which employ(s) atleast 50 persons on permanent basis, and is/are (i) registered with the Screening Committee and (ii) covered by the definition of "new hotel" ;

(xi) 'Priority Tourism Unit' means a new hotel which, in addition to providing luxury in a hotel also provides for—

(a) tourism resort,

(b) training institutions for—

- (i) hotel management, catering and nutrition,
- (ii) sport activities,
- (iii) adventuring activities, and
- (iv) other tourism related activities;

- (c) tourism camps,
- (d) ropeways,
- (e) amusement parks, and
- (f) lake/river cruises, irrespective of any capital investment.

(xii) 'Prestigious Tourism Unit' means a new hotel having capital investment of ten crore rupees or more and employing atleast 200 persons on permanent basis;

(xiii) 'Small Scale Tourism Unit' means a new hotel having capital investment of more than 10 lakh rupees but not more than sixty lakhs rupees;

(xiv) "Screening committee" means a committee constituted by the State Government for screening and approving the feasibility reports of new hotels for the purpose of granting incentives to such hotels comprising of—

- (i) Secretary (Tourism) to the Government of Himachal Pradesh .. *Chair person*
- (ii) Managing Director, Himachal Pradesh Tourism Development Corporation Ltd., .. *Member*
- (iii) Managing Director, Himachal Pradesh Financial Corporation .. *Member*
- (iv) Director of Tourism, Himachal Pradesh .. *Member-Secretary*

(xv) 'Tiny Tourism Unit' means a new hotel having capital investment of ten lakh rupees or less;

(xvi) 'Tourism Resort' is a tourism unit having atleast any eight of the following activities facilities/characteristics which are listed below :—

- (1) Health club facilities e.g. saunabath Jacuzzi, steam bath and gymnasium.
- (2) Water sports e.g. white water rafting, canoeing, kayaking, water skiing Yatching, wind-surfing, rowing and paddle boating.
- (3) Swimming pool.
- (4) Aero Sports e.g. Power flying, Hang-gliding, Para-gliding and Para sailing.
- (5) Skiing.
- (6) Ice Skating.
- (7) Roller Skating.
- (8) Sports like Table Tennis, Tennis, Badminton, Billiards, Bowling Alley.
- (9) Golf.
- (10) Angling.
- (11) Nature cure facilities e.g. Naturopathy Yoga, Ayurvedic/Herbal cures.
- (12) Beauty Parlour including Barber shops and massage and massage facilities.
- (13) Children's corner including Creche, Park, indoor games and other recreational facilities.

- (14) Location within Tea Garden, Farm Houses, Orchards.
- (15) Jogging Tracks/nature Trails.
- (16) Convention/Conference facilities.
- (17) Shopping Arcade.
- (18) Well stocked Library including Video Library.
- (19) Slot Machines and
- (20) Indoor Auditorium.

(2) All other words and expressions used in this Scheme but not defined shall have the same meanings as have been assigned to them, under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 or the rules made thereunder.

3. *Conditions of eligibility.*—(1) The facility of making deferred payment of luxury tax under the Act shall be admissible to the proprietor of a 'new hotel' only if :—

- (i) he has got himself registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 ;
- (ii) he complies with the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules made, the notifications and orders issued, thereunder ;
- (iii) he has obtained a certificate in Form 'I' from the Director of Tourism, Himachal Pradesh, and has furnished the said certificate to the assessing authority alongwith an application in Form L.T. (DP)-I, for grant of deferment (iv) certificate in Form L.T. (D.P.)--II ; and
- (iv) he has been granted the deferment certificate in Form L.T. (DP)-II by the assessing authority.

(2) The facility of making deferred payment of luxury tax under the Act shall be admissible only for a period of,—

- (i) one hundred and forty four months (12 years), one hundred and eight months (9 years) and eighty four months (7 years) to proprietors of new hotels which are either pioneer tourism units or prestigious tourism units and are respectively located in category 'A', 'B' and 'C' areas ;
- (ii) one hundred and twenty months (10 years) to proprietors of new hotels which are priority tourism units ;
- (iii) one hundred and eight months (9 years), eighty four months (7 years) and seventy two months (6 years) to the proprietors of new hotels which are large scale tourism units and are respectively located in category 'A', 'B' and 'C' of areas ; and
- (iv) one hundred and eight months (9 years) and eighty four months (7 years) to proprietors of new hotels which are small scale tourism units or tiny tourism units and are respectively located in category 'A' and 'B' areas ;

Provided that in case a new hotel which is a Pioneer Tourism Unit also falls in the category of Priority Tourism Unit and such new hotel is located in category 'A', 'B' and 'C' areas, the facility of making deferred payment of luxury tax shall be available to proprietors of such units for a period of one hundred forty-four months (12 years), one hundred and twenty months (10 years) and one hundred and twenty months (10 years) respectively.

(3) The facility of making deferred payment of luxury tax shall become admissible to the proprietors of a new hotel only after the grant of certificate in Form L.T. (D.P.-II) by assessing authority, on an application made, by him, to it in this behalf :

Provided that no certificate in Form L.T. (D.P.) II shall be granted by the assessing authority unless the application for the grant of same is accompanied by the certificate in Form 'I' obtained by the proprietor of the new hotel, namely, the concerned Tourism unit from the Director of Tourism, Himachal Pradesh :

Provided further that the application for the grant of certificate in Form L.T. (D.P.)-II shall not be entertained by the assessing authority unless it is also accompanied by a deposit receipt of rupees twenty five in the appropriate Government treasury, under the head of account "0045—Other Taxes and Duties on Commodities and Services—105—Luxury Tax".

4. *Quantum of entitlement.*—(1) Subject to other provisions of this Scheme, the facility of making the deferred payment of luxury tax under the Act shall be available to the proprietors of new hotels subject to the maximum benefits as specified in the part 'A' and part 'B' as the case may be, of the Table given below :—

TABLE

PART—A

*Tiny, Small and Large Scale Tourism Units :*

Maximum benefits of facility of making deferred payment of luxury-tax.

Sl. No.	Category of area	To Tiny Tourism units	To Small Scale Tourism units	To Large Scale Tourism units	Total time limit within which concessions will be available
1 <sup>st</sup>	2	3	4	5	6
1.	'A'	400 per cent of capital investment.	400 per cent of capital investment.	200 per cent of capital investment with a maximum of rupees seven crores as luxury tax.	One hundred and eight months (9 years).
2.	'B'	200 per cent of capital investment.	200 per cent of capital investment.	125 per cent of capital investment with a maximum of rupees five crores as luxury tax.	Eighty-Four months (7 years).
3.	'C'	Nil	Nil	100 per cent of capital investment with a maximum of rupees four crores as luxury tax.	Seventy Two months (6 years).

## PART-B

Sl. No.	Category of area	Maximum benefit of facility of making deferred payment of luxury tax	Total time limit within which concessions will be available
1	2	3	4

(I) *Priority Tourism Units :*

'A', 'B' and 'C'	No limit	One hundred and twenty months (10 years).
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(II) *Pioneer Tourism Units :*

1. 'A'	No limit	One hundred forty-four months (12 years).
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2. 'B'	No limit	One hundred and eight months (9 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of luxury tax shall be available for the aggregate period of one hundred and twenty months (10 years).
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3. 'C'	No limit	Eighty-four months (7 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of luxury tax shall be available for a period of one hundred and twenty months (10 years).
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(III) *Prestigious Tourism Units :*

1. 'A'	No limit	One hundred and forty-four months (12 years).
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2. 'B'	No limit	One hundred and eight months (9 years).
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3. 'C'	No limit	Eighty-four months (7 years).
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*Note.* The period specified in sub para (1) for availing the concession of deferred payment of luxury tax shall be reckoned from the date, the concerned eligible 'new hotel' commences operation on or after the 1st day of August, 1993.

(2) *The proprietor of a new hotel shall*

(i) charge the luxury tax on the luxury provided in his new hotel at the rate notified under section 4 of the Act, and

(II) pay into the Government treasury by the 8th day of corresponding following month under appropriate receipt head of account, the amount of luxury tax due for the corresponding preceding month of each of the financial year for which the facility of making deferred payment has been availed of, and that the full amount of deferred payment for each year of concessions shall be paid in the following manner:

Stage of payment	Amount and the year pertaining to which the payment of deferred luxury tax is to be made month-wise	Remarks, if any
1	2	3
Ending Year I	Nil (No payment)	
Ending Year II	Nil (No payment)	
Ending Year III	Nil (No payment)	
Ending Year IV	Payment of full amount of deferred luxury tax pertaining to the First Year.	
Ending Year V	Payment of full amount of deferred luxury tax pertaining to the Second Year.	
Ending Year VI	Payment of full amount of deferred luxury tax pertaining to the Third Year.	
Ending Year VII	Payment of full amount of deferred luxury tax pertaining to the Fourth Year.	
Ending Year VIII	Payment of full amount of deferred luxury tax pertaining to the Fifth Year.	
Ending Year IX	Payment of full amount of deferred luxury tax pertaining to the Sixth Year.	
Ending Year X	Payment of full amount of deferred luxury tax pertaining to the Seventh Year.	
Ending Year XI	Payment of full amount of deferred luxury tax pertaining to the Eighth Year.	
Ending Year XII	Payment of full amount of deferred luxury tax pertaining to Ninth Year.	
Ending Year XIII	Payment of full amount of deferred luxury tax pertaining to Tenth Year.	
Ending Year XIV	Payment of full amount of deferred luxury tax pertaining to Eleventh Year.	
Ending Year XV	Payment of full amount of deferred luxury tax pertaining to Twelfth Year.	

*Explanation-1.* The expression "year" shall be reckoned from the date the concerned new hotel commences operation on or after the 1st day of August, 1993 and the expression 'Ending Year' shall be construed accordingly.

*Explanation-2.*—Counting from the fourth year the payment of deferred amount of luxury tax shall be completed in equal number of years for which the facility of making deferred payment of luxury tax is admissible according to the part 'A' and 'B' of the Table in sub-para (1) above.

*Explanation-3.*—The expression "full amount of deferred luxury tax" means the amount of luxury tax due for each month as per returns filed under section 6 of the Act and shall not include the amount of luxury tax assessed on account of evasion of tax or suppression of occupancy/luxury provided.

(3) The payment of deferred luxury tax shall be apportioned month-wise in each financial year in which the payment of the same is due.

(4) For calculating the maximum concession on account of deferred payment of luxury tax available in respect of a new hotel under sub-para (1), the liability to pay luxury tax under the Act shall be taken into account.

(5) When the maximum amount of concession of deferred payment of luxury tax as prescribed in sub-para (1) is exhausted, all luxury provided in the concerned new hotel by the proprietor thereof shall be subject to payment of luxury tax under the Act as usual.

(6) The 'expansion' or 'diversification', as the case may be, or both parts of the concerned new hotel shall be taken into account for the purpose of determining the quantum of deferred payment of luxury tax under the Act, provided that separate account for the additional accommodation, facilities and services resulting from such expansion or diversification, or both, is maintained.

(7) The maximum quantum of the liability of luxury tax to be deferred, under the Act, shall be calculated at the prevalent rate(s) of luxury tax payable at the relevant time on the charges for the luxury provided in the concerned new hotel.

**5. Mode of availing benefit of making deferred payment of luxury tax and issue of Deferment Certificate.**—The concession of making deferred payment of luxury tax shall be subject to the following mode:—

(1) The proprietor of a new hotel in respect of which a certificate in Form-I has been issued shall within a period of thirty days from the date of its issue make an application for the grant of concession of making deferred payment of luxury tax in Form L. T. (D.P.)-I to the Assessing Authority.

(2) The application in Form L.T.(D.P.)-I made under sub-para (1) shall be accompanied with the certificate in Form-I and all other relevant documents specified in the application in Form L.T. (D.P.)-I.

(3) On receipt of the application under sub-para (1), the assessing authority shall make such enquiries as may be considered necessary by it and shall issue the Deferment Certificate in Form L.T. (DP)-II only if—

(a) the application is in order,



- (b) the applicant has furnished the security as prescribed in para 6, and
- (c) the proprietor of new hotel could be issued such certificate in accordance with this scheme.
- (4) No application in Form L.T. (DP)-I shall be entertained by the assessing authority if it is incomplete or is made after the expiry of a period of thirty days as prescribed in sub-para (1).
- (5) An application which is not accompanied with relevant documents or which contains incomplete or incorrect particulars, shall be rejected by the assessing authority.
- (6) The assessing authority shall issue certificate in Form L.T. (D.P.)-II within a period of thirty days of the receipt of such application and in case the certificate is not issued within thirty days, the prescribed authority shall record the reasons for the delay.
- (7) The certificate in Form L.T. (DP)-II shall be valid from the date mentioned therein, but such date shall not be earlier to 1st day of August, 1993 and thereafter the proprietor of the concerned new hotel shall be eligible to make deferred payment of luxury tax in accordance with the aforesaid certificate.

6. *Security for availing the concession of making deferred payment of luxury tax.*—(1) The proprietor of the concerned new hotel who makes an application under sub-para (1) of para 5 for availing the concession of making deferred payment of luxury tax under the Act shall execute mortgage deed in Form L.T. (DP)-III in favour of the Government thereby creating first charge on the assets and property of the concerned new hotel and in case the mortgage deed does not cover the entire liability, the proprietor shall furnish bank guarantee for the remaining amount of the notional luxury tax liability and the mortgage deed so executed and the bank guarantee so furnished shall cover the entire amount of the notional luxury tax liability for each financial year which is sought to be deferred and shall remain in force till the whole amount of luxury tax which has been deferred, is recovered :

Provided that in case the proprietor is unable to secure the remaining liability by means of bank guarantee, he shall secure such liability by furnishing security by either cash deposit in the Government treasury under Head "0045—Other Taxes and Duties on Commodities and Services" or Post Office Saving Bank's Pass Book, the account being pledged to the assessing authority.

(2) In case the mortgage or the bank guarantee and other security as provided in sub-para (1) is not commensurate with the luxury tax liability required to be deferred, the proprietor of the concerned new hotel who makes an application under sub-para (1) of para 5, for availing the concession of deferment of liability to pay luxury tax under the Act, shall also furnish security for the liability remaining unsecured in Form L.T. (DP)-IV from two solvent proprietors under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 or dealers registered under the Himachal Pradesh General Sales Tax Act, 1968 with the Department of Excise and Taxation and the security so furnished under sub-para (1) or this sub-para by the applicant/proprietor shall cover the whole amount of the notional luxury tax liability under the Act,

(3) The bank guarantee or other security furnished under sub-paras (1) and (2) shall remain in force for the period for which the deferment is applied for and in case the entire amount of deferred luxury tax is not paid within the stipulated period of deferment, the bank guarantee or such security shall be renewed before the date of its expiry failing which the unsecured deferred luxury tax shall become due for payment immediately.

(4) The mortgage deed and the bank guarantee or the security specified in this para shall be entered in a register to be maintained in Form L.T. (DP)-V by the assessing authority and it shall be kept in personal custody of the assessing authority and shall be handed over to his successor personally against proper receipt and a certified copy of the same shall be sent to the Excise and Taxation Commissioner by name who will acknowledge its receipt.

7. *Renewal of certificate of making deferred payment of luxury tax.*—(1) The certificate of making deferred payment of luxury tax granted to a proprietor of a concerned new hotel shall be renewed from year to year basis on the application of the proprietor of such new hotel to the assessing authority to be submitted by 30th of April in Form L.T. (DP)-I every year.

(2) The application under sub-para (1) shall be accompanied with the original certificate of making deferred payment of luxury tax in Form L.T. (DP)-II additional security in the form of mortgage or bank guarantee or the security for the uncovered amount as specified in para 6, equal to the declared notional liability to pay luxury tax under the Act in respect of the current year and the difference between the actual and the declared notional luxury tax liability under the Act in respect of the previous year and a certificate in Form 'P' from the Director, Tourism to the Government of Himachal Pradesh to the effect that the proprietor has not violated any of the terms and conditions of the Tourism policy applicable to his case.

(3) The assessing authority may, after making such enquiries as may be considered necessary by it, renew the certificate in Form L.T. (DP)-II and the certificate so renewed shall remain valid until the renewal is refused or until the certificate otherwise expires.

(4) The certificate in Form L.T. (DP)-II shall, unless cancelled, be valid from the first day of July of the year in which the application is made if it is in time or otherwise from the date of application to the 30th of June next when the certificate in Form L.T. (DP)-II expires or the accumulative notional liability to pay luxury tax under the Act first exceeds the quantum of deferment of luxury tax fixed for the concerned new hotel, whichever is earlier,

(5) If the assessing authority finds that the application for the renewal of the certificate in Form L.T. (DP)-II is not in order or the particulars given in the application are not correct and complete or the applicant is not the same proprietor of the new hotel in respect of which the certificate in Form L.T. (DP)-II has been issued or if he has violated any of the provisions of the Act or the rules made thereunder, it may reject the application after giving the applicant an opportunity of being heard.

*Note.*—The Director, Tourism, Himachal Pradesh shall inform the assessing authority about the withdrawal or cancellation of the certificate in Form I granted to the proprietor of the concerned new hotel.

8. *Cancellation of certificate in Form L.T. (DP)-II.*—(1) The certificate in Form L.T. (DP)-II granted to the proprietor of the concerned new hotel shall be liable to be cancelled on any of the following grounds, namely:—

- (i) that the certificate has been obtained by fraud, deceit, mis-representation, mis-statement or concealment of material facts;
- (ii) that the proprietor of the concerned new hotel has discontinued its business at any time for a period exceeding six months or he has closed his business during the period of deferment;
- (iii) that the proprietor of the concerned new hotel has disposed of any of the fixed assets mortgaged with the Government;
- (iv) that the proprietor of the concerned new hotel has failed to furnish adequate security as required under this scheme;

- (v) that the proprietor of the concerned new hotel has failed to pay the deferred amount of luxury tax on the due date of payment;
- (vi) that the proprietor of the concerned new hotel has violated any of the provisions of the Act or the rules made thereunder; and
- (vii) that the Director, Tourism, Himachal Pradesh for granting the certificate in Form-I has recommended that the certificate of deferment be cancelled.

(2) The assessing authority, before passing an order of cancellation on the grounds specified in sub-para (1) shall afford an opportunity of being heard to the proprietor of the concerned new hotel.

9. *Return Assessment etc.*—(1) The proprietor of the concerned new hotel holding a certificate in Form L.T. (DP)-II shall continue to file returns in the manner specified under the Act and the rules made thereunder.

(2) Notwithstanding anything contained in this Scheme, the proprietor of the concerned new hotel holding a certificate in Form L.T. (DP)-II issued under this Scheme shall attach an attested copy of the certificate in Form L.T. (DP)-II in lieu of the proof of payment of luxury tax alongwith the return till the facility of making deferred payment of luxury tax is fully availed of or the period of deferment expires under this Scheme, whichever is earlier.

(3) The assessment of the proprietor of the eligible new hotel to whom the certificate in Form L.T. (DP)-II has been granted in accordance with the provisions of the Act, the rules and the Scheme made thereunder shall be completed as early as possible and latest by the 31st day of December and 30th day of June following the closure of respective half year of each financial year and the additional demand so determined, if any, shall be paid as per the provisions of the Act and the rules made thereunder.

4 (4) Notwithstanding the provisions relating to payment of luxury tax due according to return, the proprietor of the concerned new hotel by whom the concession of making deferred payment of luxury tax under the Act, has been availed of shall make payment of the deferred amount of luxury tax every month commencing from the liability to pay the amount of deferred luxury tax, and within eight days after the close of the month to which the amount of luxury tax has become payable under this Scheme.

(5) On cancellation of the certificate in Form L.T. (DP)-II or when the period of this certificate has expired, the entire amount of luxury tax deferred shall become payable immediately in lump-sum and the provision relating to recovery of luxury tax, interest and imposition of penalty under the Act shall be applicable in such cases.

10. *No interest to be paid on the amount of luxury tax deferred.*—Subject to the provisions of sub-para (5) of para 9 of this Scheme, no interest on the amount of luxury tax deferred for the period for which deferment is permitted shall be payable and no penalty shall be imposed for non-payment of the amount of luxury tax payable according to return, but for grant of facility of making deferred payment of luxury tax.

11. *Registers to be maintained by the assessing authority.*—The assessing authority shall maintain a ledger account in Form L.T. (DP)-VI in respect of eligible new hotel regarding certificates in Form L.T. (DP)-II granted to the proprietors of the concerned new hotels and entries regarding the grant, renewal or cancellation of the certificate in Form L.T. (DP)-II shall be made in the ledger so maintained.

12. *Condonation of delay.*—The Excise and Taxation Commissioner or any other officer authorised by him but not below the rank of Deputy Excise and Taxation Commissioner, may

for reasons to be recorded in writing, condone delay in the submission of application for the grant of certificate in Form L.T. (DP)-II upto a period of not exceeding six months.

**13. Other powers of assessing authority.**—(1) Notwithstanding anything contained in this Scheme, the assessing authority may *suo-motu* or on receipt of a report or complaint, and after affording an opportunity of being heard to the concerned proprietor of a new hotel, if he is satisfied that a breach of any of the provisions contained in the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, and the rules, notifications or orders issued under this enactment including any of the conditions specified in this Scheme has been committed, may take legal action under the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 and the rules made including any notification or order issued or passed thereunder as if this Scheme was not in existence and there was escapement of tax.

(2) The assessing authority shall, while taking action under sub-para (1), be empowered to amend, suspend, restore and cancel the certificate in Form L.T. (DP)-II granted by it, subject to any order that may be passed in this behalf under sections 8 and 9 of the Act.

**14. Over-riding effect.**—Notwithstanding anything to the contrary contained in any notification or any other rule made or issued by the Government of Himachal Pradesh, in this behalf, this Scheme shall have effect and it shall confer no right on any proprietor of the concerned new hotel and that the Government also reserves the right to amend or withdraw this Scheme at any time.

#### FORM-I

[See para 2 (iii) and 3 (iii)]

#### CERTIFICATE

No.....

This is to certify that.....(name and full address of the new hotel)  
.....the proprietor/owner/managing director/partner where-  
of is/are Shri/Shrimati.....and is/are registered as a 'new hotel' in  
the office of the undersigned against Registration No.....  
dated.....

2. This is further to certify that the said new hotel is a .....(description of priority tourism unit).

3. This is also to certify that the said new hotel is located in.....(name and category of area of tourism unit) and has the actual capital investment of Rs. .... and is accordingly a .....(specify tiny, small scale, large scale, prestigious or pioneer as the case may be) new hotel.

4. This is also to certify that the aforesaid new hotel has employed on permanent basis .....persons.

5. This is also to certify that the above particulars shall be subject to verification by the Excise and Taxation Department.

Dated.....

Signature  
(With stamp of the Officer  
signing this certificate).

*Note.*—1. This certificate shall be signed and issued by the Director of Tourism, Government of Himachal Pradesh with whom new hotel is registered.

2. Strike out clearly which is not applicable.

FORM L.T. (DP)-I

[See para 3 (iii), 5 and 7]

APPLICATION FORM FOR THE GRANT OR RENEWAL OF DEFERMENT CERTIFICATE

To

The.....  
.....  
(The Assessing Authority).

Sir,

In accordance with the provisions of section 6-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 and the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996, framed thereunder, I .....(Name), aged.....son of Shri .....resident of.....Proprietor/Partner/Managing Director/Manager.....of the unit as mentioned hereunder apply for the grant/renewal of certificate in Form L. T. (DP)-II, hereby declare as under :—

- |  |  |
|--|--|
| (a) Name and complete address of the Proprietor/Partner/Managing Director/Manager etc., of new hotel alongwith its registration certificate No. under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 with date of its validity. | M/s.....<br>.....<br>Place.....<br>Registration Certificate<br>Number.....<br>Date of validity.....<br>..... |
| (b) Number with date of issue of the certificate in Form-I.  | No.....<br>Date.....   |
| (c) Quantum of luxury tax deferment applied for on the basis of certificate in Form-I.   | .....(in words)<br>.....(in figures)   |
| (d) Period of deferment subject to ceiling on quantum of luxury tax to be deferred.  | Year and months<br>(in words).....<br>From.....to.....<br>.....  |
| (e) Description of new hotel, facilities and services provided therein:—   | .....<br>.....<br>.....  |
| (i) the name of the hotel together with its location and branches, if any ;  | .....<br>.....   |
| (ii) what class or classes of accommodation provided for monetary consideration;   | .....<br>.....   |
| (iii) number of rooms available in each class of accommodation ;   | .....<br>.....   |
| (iv) rent fixed room-wise under the Himachal Pradesh Registration of Hotel and Travel Agents Act, 1988, if any;  | .....<br>.....   |
| (v) Items of boarding provided to the visitor—   |  |
| (a) bed tea;   |  |
| (b) breakfast;   |  |
| (c) lunch;   |  |

- (d) evening tea ;  
 (e) dinner;  
 (f) any other special item ;
- (vi) charges of item mentioned in clause (v) above when these are sold to persons staying in the Hotel; .....
- (vii) details of material served under clause (v) above ; .....
- (viii) charges of items mentioned in clause (v) above when they are to be sold to persons other than those staying in the hotel ;
- (ix) charges for—
- (a) air-conditioning ; .....
- (b) telephone; .....
- (c) television; .....
- (d) radio ; .....
- (e) music, and the like ; .....
- (f) extra needs; .....
- (x) concessional rates in relation to each class of luxury provided in the hotel; .....
- (xi) charges for residence for which luxury tax is payable for rooms in each class of accommodation; .....
- (f) Estimated gross turnover of charges for the current year:—
- (i) under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979
- Total turnover  
Rs. ....
- (g) Amount of Luxury Tax sought to be deferred under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.
- Amount Rs. ....
- (h) Notional Luxury Tax liability for the current year under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979;
- Amount Rs. ....
- (i) Basis of eligibility, whether;—
- (i) New hotel
- (ii) Expansion, or
- (iii) Diversification (In case of expansion or diversification give the following details of parent unit):—
- (a) Name and location of the new hotel .....
- (b) Gross turnover of charges during the last year .....

2. Attested copies of the following documents, contents of which are true and correct to the best of my knowledge, are hereby attached:—

- (i) certificate from Chartered Accountant regarding gross turnover of charges as on 31st day of March last;

- (ii) certificate from Chartered Accountant regarding the notional luxury tax liability for the current year ;
- (iii) certificate from Chartered Accountant regarding fixed assets as on the 31st day of March last, wherever applicable ;
- (iv) copy of balance sheet as on the 31st day of March last, duly certified by Chartered Accountant, wherever applicable ;
- (v) copy of trading account and profit and loss account for the year ending the 31st day of March last duly attested by Chartered Accountant in case of renewal of certificate;
- (vi) latest copy of change in the constitution/partnership/deed/memorandum/articles of association/bye-laws of the society etc., duly attested; and
- (vii) copy of power of attorney or certified copy of resolution passed by Board of Directors/ members authorising a particular person to apply for making deferred payment of luxury tax.

3. (i) I hereby opt for availing the facility of making deferred payment of luxury tax.

(ii) I hereby state that the unit satisfies all the conditions essential for the issuance or renewal of certificate in Form L. T. (DP)-II.

(iii) I hereby undertake that I shall abide by the terms and conditions contained in the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996 and the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules framed and the notifications and orders issued thereunder.

(iv) I hereby certify that the hotel in respect of which the facility of making deferred payment of luxury tax has been applied for is a "new hotel" and has not been formed as a result of re-establishment, mere change of ownership, change in its constitution, re-structuring or revival of an existing hotel.

Signature of the applicant.....  
Name.....  
Status.....  
Date.....

(Strick out whichever is not applicable).

FORM L. T. (DP)-II

[See para 3 (iii) & (iv), 3 (3)]

## DEFERMENT CERTIFICATE

Deferment Certificate No.....

It is hereby certified that the new hotel in the name and style of M/s..... situated at.....office address.....registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 against Registration Certificate No.....with date of validity from.....and further holding certificate in Form-I bearing No.....dated the.....is entitled to make deferred payment of Luxury Tax in accordance with the provisions of the Himachal Pradesh Tax on Luxuries (Deferred Payment of Tax) Scheme, 1996 for the period from.....to.....

2. Subject to the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996, this certificate is valid for the period :—

Period	Date of renewal	Quantum of benefit of luxury tax deferment Notional/Actual	Signature of the assessing authority	Signature, Name and status of the holder of the certificate
From.....To.....				
1	2	3	4	5
1st Year	30th June			
From.....To.....				
2nd Year	30th June			
From.....To.....				
3rd Year	30th June			
From.....To.....				
4th Year	30th June			
From.....To.....				
5th Year	30th June			
From.....To.....				
6th Year	30th June			
From.....To.....				
7th Year	30th June			
From.....To.....				
8th Year	30th June			
From.....To.....				
9th Year	30th June			
From.....To.....				
10th Year	30th June			
From.....To.....				
11th Year	30th June			
From.....To.....				
12th Year	30th June			
From.....To.....				



3. This certificate is entered at Serial No.....Page.....of the register in Form L. T. (DP)-VI.

4. This certificate shall be deemed to have been cancelled from the date when cumulative notional luxury tax liability of the holder first exceeds Rs.....

Seal.

Signature of the Assessing Authority issuing the certificate.....

Date of issue.....Name.....

Place.....District.....

### FORM L. T. (DP)-III

[See Para 6 (1)]

[Mortgage Deed to be executed by a registered proprietor of a new hotel who wishes to avail of the facility of making deferred payment of luxury tax under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996].

THIS MORTGAGE DEED made this.....day of.....

Between

1. Name.....(full address of the proprietor of the 'new hotel') registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 under Registration No.....dated the.....in the State of Himachal Pradesh (hereinafter referred "to as the Mortgagor" which term shall where the context so admits include his heirs, executors, administrators and legal representatives) of the first part;

and

2. The Governor of Himachal Pradesh through\*.....duly authorised by him (hereinafter referred to as the "Mortgagee" which term shall where the context so admits, include his successors-in-office and assigns) of the second part;

Whereas the Mortgagor has assured the Mortgagee that he is the sole owner of the.....situated in.....District.....(the said property being detailed or described more particularly in Schedule-I hereto), and that the same is not mortgaged or charged or otherwise encumbered in any way whatsoever and the same is now offered to Mortgagee as first charge ;

And whereas the Mortgagor agrees that whenever called upon by the Mortgagee to do so, insure the whole or any part of all properties hereinbefore mentioned against fire throughout the period of mortgage ;

And whereas the Mortgagor has applied for the grant of facility of making deferred payment of luxury tax amounting to Rs.....under the provisions of sub-section (1) of section 6-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, rules framed thereunder and the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996;

And whereas the Mortgagor agrees whenever called upon by the Mortgagee to do so, to pay the whole or any part of the amount of luxury tax deferred alongwith interest, in the event of failure of the Mortgagor to observe the conditions for its grant;

\*As authorised on this behalf by the Government.

And whereas the Mortgagee has agreed to defer the payment of luxury Tax amounting to Rs.....(in words).....(hereinafter referred to as the said amount) payable by the Mortgagor during a period of.....years commencing from.....subject to the condition hereinafter appearing.

NOW THIS INDENTURE WITNESSETH as under:—

- (1) That in pursuance of the aforesaid agreement and for the purpose of securing the payment of the deferred or to be deferred amount of luxury tax in the said sum of Rs.....the Mortgagor hereby covenants with the Mortgagee that he will comply with the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules framed thereunder and the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996;
- (2) That the Mortgagor shall furnish to the assessing authority..... such reports, returns and other documents as may be required or demanded by it from time to time;
- (3) That the Mortgagor shall not change location of the whole or any part of his total fixed assets and the property from the present place or effect any substantial contraction or disposal of a substantial part of his total fixed assets and the property till the amount of luxury tax deferred is paid to the Mortgagee;
- (4) That the Mortgagee, may at any time, entry in or upon any part of the Mortgagor's new hotel for the purpose of inspecting the accounts/records thereof so as to ascertain that the Mortgagor had duly performed and observed the covenants and conditions subject to which the facility of making deferred payment of luxury tax has been granted;
- (5) That the Mortgagee shall have full right, power and authority at all times to do all acts and things, which may be necessary or expedient for the purpose of enforcing compliance with all or any terms, conditions and reservations therein contained and to recover from the Mortgagor as first charge upon the total fixed assets of the said Mortgagor and on account of the cost of doing all or any such acts and things, all costs incurred in connection therewith in any way relating thereto;
- (6) That the Mortgagor shall:—
  - (a) comply with any general or special order of the Mortgagee relating to the inspection of its premises, buildings, and other moveable and immoveable property in the new hotel and the new hotel of the Mortgagor;
  - (b) furnish full and complete returns of all the luxury provided in his new hotel, all goods manufactured, or sold, both as regards turnover of charges and description and quantity as and when called by the Mortgagee in addition to those which are to be submitted under the law;
  - (c) maintain special accounts and furnish such statements as the Mortgagee, from time to time, may require; and
  - (d) submit his accounts to such audit as the Mortgagee may prescribe.
- (7) That after any inspection as hereinbefore provided for or on account of failure of the Mortgagor to comply with or to fulfil any of the conditions of this covenant, the Mortgagee, may call upon the said Mortgagor by a written notice to show cause within a month from the receipt of such notice as to why the entire amount of said deferred amount of luxury tax be not immediately recovered from Mortgagor together with interest at the rate of 18 percent per annum calculated thereon from due date for filing of returns, in case of luxury tax deferred or the date of demand notice issued

after assessment, as the case may be. After the cause shown by the Mortgagor has been considered and found to be unsatisfactory or if no cause is shown within the time specified in the notice, it shall be lawful for the Mortgagee, to order lump sum recovery of the amount of deferred luxury tax along with interest becoming payable thereon which may be recovered as arrears of land revenue ;

(8) That in case the value of the security offered hereinbefore excluding the amount of earlier encumbrance, if any, falls below one and a half times the amount of deferred Luxury Tax, the Mortgagee, may call upon the Mortgagor by a notice in writing, to furnish additional security within the time specified therein, and in case of default by the Mortgagor to furnish such additional security to the satisfaction of the mortgagee, he may order lump sum recovery of the amount of deferred luxury tax becoming payable together with interest at the rate of 18 per cent per annum payable from the date as mentioned in clause (7) above;

(9) (i) That in case the Mortgagee is satisfied at any stage that the deferred payment of luxury tax has been obtained by mis-representation as to an essential fact by furnishing false information or if the Mortgagor's 'new hotel' is closed within the period stipulated, the Mortgagee may order lump-sum recovery of whole amount of deferred luxury tax, together with interest at the rate of 18 per cent per annum from the date as specified in clause (7) after affording an opportunity to the Mortgagor to show cause against the proposed action.

(ii) And further in pursuance of the said agreement and for the consideration aforesaid, the Mortgagor as beneficial owner doth hereby grant, convey and assign to that Mortgagee as the first Mortgagor:—

(a) all the properties described in the Schedule hereto and delineated in map or plan hereto annexed; and

(b) all the assets, present and to be hereinafter acquired by the Mortgagor, whether the said assets present or future be in his name or that of the ..... including book, debts, stocks and stores, the premises and machinery and other moveable and immoveable properties whether existing or to be purchased with the aid of the amount of deferred luxury tax hereby granted or with any portion thereof and whether referred to in Schedule hereto or not to have and to hold the same into and to the use of Mortgagee its successors and assigns for ever subject to the proviso for redemption hereafter contained:

PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenants have been satisfied and continue to be satisfied till the payment of entire amount of deferred luxury tax, the Mortgagee shall at the request and at the cost of the Mortgagor, recover the said deferred amount of luxury tax alongwith interest and expenses, if any, incurred in this behalf from the properties of Mortgagor or the surety as the case may be.

(iii) AND THIS INDENTURE further witnesseth that in pursuance of the said agreement and as security for the said sum of rupees ..... the surety as beneficial owner doth hereby grant, convey and assign to the mortgagee all the properties referred to in the said Schedule and delineated in the map or plan hereto attached to have and to hold the same into and to the use of the mortgagee, its successors and assigns for ever subject to the proviso for redemption hereinafter contained and the surety both further covenant that if the mortgagor shall make default in the fulfilment of any of the obligations mentioned hereinbefore, then the whole of the said amount and interest at the rate of 18 per cent per annum calculated from the date as mentioned in clause (7) shall become due and payable by the mortgagor and the mortgagee shall be at liberty to recover the same as arrears of land revenue :

PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenant and other conditions connected therewith have been satisfied and continued to be satisfied till the payment of entire amount of deferred luxury tax, the mortgagee shall at the request and at the cost of the Mortgagor, recover the said deferred luxury tax dues alongwith interest and expenses, if any, incurred in this behalf from the properties of Mortgagor.

- (iv) AND in further pursuance of the agreement and covenant referred to above, the Mortgagor does hereby agree to insure the entire machinery and stock in the said ..... and if so required all other properties hereinafter referred to against fire to the full extent of the deferred luxury tax and that the policy of insurance shall be taken out in the name of the Mortgagor and the mortgagee and it shall be deposited with the Mortgagee. The Mortgagor shall pay all premiums and at his own cost renew the policy every year during the period the properties remain mortgaged to the Mortgagee failing which the Mortgagee may pay the same and recover from Mortgagor such premiums and all expenses with interest thereon at the rate of 18 per cent per annum.
- (v) It is further agreed by the Mortgagor that notwithstanding anything hereinbefore contained, the Mortgagee may by the appointment of its own Agent or otherwise exercise such control over the conduct of the mortgagor to which deferred payment of luxury tax has been given as shall suffice in their or in his opinion to safeguard the interest of the Mortgagee in such new hotel and that the Mortgagor shall forthwith comply with all recommendations made by the Mortgagee or its Agent so appointed.
- (vi) It is further agreed that the appropriate stamp duty and the registration charges of this instrument shall be borne by the mortgagor.

#### SCHEDULE

(Give details of properties mortgaged/charged)

IN WITNESS WHEREOF THE PARTIES HAVE hereunto set their hands on the day, month and year mentioned as above.

Signature by or on behalf of the above  
named firm/Registered Proprietor of New  
Hotel (Mortgagor).

Signed by the mortgagor in the presence of:—

1. (a) Name and address.....
- .....
- (b) Signature.....
2. Name and address.....
- .....

For and on behalf of the Governor of  
Himachal Pradesh.

Signature and designation of Officer.

Signed by the Officer for and on behalf of the Governor of  
Himachal Pradesh in the presence of:—

1. (a) Name and address.....
- .....
- (b) Signature.....
2. (a) Name and address.....
- .....
- (b) Signature.....

FORM L. T. (DP)-IV

SURETY BOND

[See para 6 (2)]

Known all men by these presents that I/we.....  
(full name).....(full address with Registration Certificate No., if any), am/are  
held any firmly bound upto the Governor of Himachal Pradesh (hereinafter referred to as the  
'Government' which expression shall, unless excluded by or repugnant to the context, include his  
successors-in-office and assigns) in the sum of rupees.....(amount in  
figures and followed by amount in words) (hereinafter referred to as 'the said sum') to be paid to  
the Government on demand, for which payment will and truly to be made, I/we bind myself/  
ourselves, my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above-bounden has been required by Excise and Taxation Commissioner,  
Himachal Pradesh, or the Officer authorised by him in this behalf in writing to furnish security for  
the said sum for the purpose of securing the proper deferred payment of the amount of luxury tax  
payable by him/them under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging  
Houses) Act, 1979 (hereinafter referred to as 'the said Act') and the rules framed thereunder and  
the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of  
Luxury Tax), Scheme, 1996 framed thereunder and indemnifying the Government against all  
loss, costs or expenses which the Government may, if any way, suffer, sustain or pay, by  
reasons of omission, default or failure or insolvency of the above-bounden or any person or  
persons acting under or for him/them to pay such tax in the manner and by the time provided  
by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, his/their  
heirs, executors, administrators and legal representatives or any person acting under or for him/  
them pays the full amount of tax payable by him under the said Act in the manner and by the time  
provided by or prescribed under the said Act on demand by any authority appointed by  
Government under section 3 of the said Act such demand to be in writing and to be served upon  
the above bounden person, his/their heirs, executors, administrators and legal representatives  
or any person acting under or for him/them in the manner provided by or prescribed under the  
said Act, and shall also at all times indemnifying and save harmless the Government from all  
and every loss, cost or expenses which has been or shall or may at any time, or times hereafter  
during the period in which the above bounden is held liable to pay the amount of deferred luxury  
tax under the said Act, be caused by reasons of any act, omission, default, failure or insolvency  
of the above bounden or of any person or persons acting under or for him/them, then this obliga-  
tion shall be void and of no effect, otherwise the same shall be and remain in full force, effect and  
it is hereby further agreed that in the event of the death/partition/disruption/dissolution/winding  
up or final cessation of the liability, under the Act or the rules prescribed thereunder of the above  
bounden, this bond shall remain with the Assessing Authority for twelve years from the occurring  
of any of the events aforesaid for recovering any deferred payment of luxury tax that may be  
payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred  
or paid by the Government owing to the act, omission, default, failure or insolvency of the above-  
bounden or any person or persons acting under or for him/them or the above bounden's heirs,  
executors, administrators and legal representatives and which may not have been discovered until  
after the above bounden's death/partition/disruption/dissolution/winding up or final cessation  
of his/their liability under the said Act or the rules prescribed thereunder :

Provided always that without prejudice to any other right or remedy for covering the tax,  
loss or damage as aforesaid, it shall be open to the Government to recover the amount payable  
under this bond as an arrears of land revenue or fine imposed by any authority under the said  
Act.

In witness whereof the said .....(full name) has hereunto set his hand this..... day of.....signed and delivered.....by the above-named in the persence of.....

Witnesses :

1.....Signature.....  
2.....Status .....

We, (1).....  
(2).....

(Name and full address of the sureties) hereby declare our-selves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves, jointly and severally to forfeit to the Government of Himachal Pradesh (hereinafter referred to as "the Government" which expression shall unless excluded by or repugnant to the context, include his successor-in-office and assigns) a sum of rupees.....(amount in figures followed by amount in words) hereafter referred to as "the said sum" in which the above-bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damages, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue under/or fine imposed by a Magistrate. And we also agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the Assessing Authority six calendar months notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above-bounden until the expiration of the said period of six months.

Signature of sureties in presence of witnesses :

1.....(Name and complete address of the witnesses).

Signatures.

2.....(Permanent address).

FORM L. T. (DP)-V

[See Para 6 (4)]

### FORM OF REGISTER

(To be maintained by the assessing authority for recording the details of the agreement/ mortgage deed executed/bank guarantees and security furnished by the proprietor of eligible new hotels in whose favour deferment certificate entitling them to avail of facility of making deferred payment of luxury tax has been issued).

Sl. No.	Name of the eligible new hotel	Location of the eligible new hotel	Address
1	2	3	4

Registration Certificate Number held by the proprietor of the eligible new hotel under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979	Number and date of the deferment certificate	Period of eligibility for making deferred payment of luxury tax
--	--	---

5

6

7

Amount mentioned in deferment certificate authorising deferred payment of luxury tax	Number and date of Mortgage Deed, Agreement executed and security furnished with date of execution	Value of the Mortgage Deed, Agreement and security with details of the assets mortgaged
--	--	---

8

9

10

Value of the Bank Guarantee furnished with name of the Bank and period thereof	Date of which assets released after full payment of luxury tax amount deferred	Signature of the assessing authority
--	--	--------------------------------------

11

12

13

FORM L. T. (DP)-VI

(See Para 11)

### REGISTER OF ELIGIBLE PROPRIETOR OF THE NEW HOTEL AVAILING DEFERMENT BENEFIT

Sl. No.	Name and category of the eligible proprietor of new hotel holding deferment certificate in Form L. T. (DP)-II with Registration Certificate under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979	Details of luxuries being provided	Number and date of issue of deferment of luxury tax certificate in Form L.T. (DP)-II
---------	---	------------------------------------	--

1

2

3

4

Period of benefit of deferment of luxury tax mentioned in the deferment certificate in Form L. T. (DP)-II		Maximum quantum of luxury tax deferment granted
From (i)	To (ii)	
5	6	

Deferment benefit availed upto the	Deferment benefit availed during the	Total (7 & 8)	Balance (of column 6—9)
7	8	9	10

## ANNEXURE-I

## CATEGORISATION OF AREAS

[See para 2 (ii)]

## PART-I—CATEGORY OF AREA

Sl. No.	District	Development Block	'C'	'B'	'A'
1	2	3	4	5	6
					Complete Block
1.	Bilaspur	1. Sadar	..	—	— -do-
		2. Ghumarwin	..	—	— -do-
		3. Gherwin	..	—	— -do-
2.	Chamba	4. Chamba	..	—	— -do-
		5. Mehla	..	—	— -do-
		6. Bharmaur	..	—	— -do-
		7. Tissa	..	—	— -do-
		8. Saluni	..	—	— -do-
		9. Pangi	..	—	— -do-
		10. Bhattiyat	..	—	Complete Block, —
3.	Hamirpur	11. Bijhari	..	—	— -do-
		12. Bhoranj	..	—	— -do-



1	2	3	4	5	6
		13. Nadaun	..	—	Complete Block
		14. Hamirpur	..	—	-do-
		15. Sujampur Tihra	..	—	-do-
4. Kangra		16. Kangra	..	—	-do-
		17. Rait	..	—	-do-
		18. Nagrota	..	—	-do-
		19. Baijnath	..	—	-do-
		20. Bhawarna	..	—	-do-
		21. Lambagaon	..	—	-do-
		22. Panchrukhi	..	—	-do-
		23. Nurpur	..	—	-do-
		24. Indora	..	—	-do-
		25. Dehra	..	—	-do-
		26. Magowal (Nagrota Surian)	..	—	-do-
		27. Pragpur	..	—	-do-
5. Kinnaur		28. Nichar	..	—	-do-
		29. Pooh	..	—	-do-
		30. Kalpa	..	—	-do-
6. Kullu		31. Anni	..	—	-do-
		32. Banjar	..	Complete Block	-do-
		33. Kullu	..	—	-do-
		34. Nirmand	..	—	-do-
		35. Nagar	..	Complete Block	-do-
7. Lahaul & Spiti		36. Lahaul	..	—	-do-
		37. Spiti	..	—	-do-
8. Mandi		38. Sadar	..	—	-do-
		39. Riwalsar	..	—	-do-
		40. Drang	..	—	-do-
		41. Chauntra	..	—	-do-
		42. Chachiot	..	—	-do-
		43. Seraj	..	—	-do-
		44. Dharampur	..	—	-do-
		45. Gopalpur	..	—	-do-
		46. Sundernagar	..	—	-do-
		47. Karsog	..	—	-do-
9. Shimla		48. Kasumpti-Suni	..	—	-do-
		49. Theog	..	Complete Block	-do-
		50. Kumarsain	..	—	-do-
		51. Rampur	..	—	-do-
		52. Jubbal	..	—	-do-

1	2	3	4	5	6
		53, Rohru	..	Complete Block	
		54, Chuhara	..	-do-	
		55, Chopul	..	-do-	
10, Sirmour		56, Nahau	..	-do-	
		57, Poonu Sahib	..	-do-	
		58, Pachhad	..	-do-	
		59, Shillai	..	-do-	
		60, Sangrah	..	-do-	
11, Solan		61, Dharampur	..	Complete Block,	
		62, Kandaghat	..	-do-	
		63, Nalagarh	..	-do-	
		64, Kumhar	..	-do-	
		65, Solan	..	-do-	
12, Una		66, Dhundla	..	-do-	
		67, Amb	..	-do-	
		68, Una	..	-do-	

\*Block means the rural area declared as Development Block in the State by the State Government in the Rural Development Department.

## PART-II

## CATEGORY OF AREA

Sl. No.	District	Town	'C'	'B'	'A'
1	2	3	4	5	6
1, Bilaspur	1, Bilaspur			Bilaspur	—
2, Chamba	1, Chamba		—	Chamba	—
	2, Dalhousie		Dalhousie	—	—
3, Hamirpur	1, Hamirpur		—	Hamirpur	—
4, Kangra	1, Kangra			Kangra	—
	2, Dharamshala		—	Dharamshala	—
	3, Palampur		—	Palampur	—
5, Kullu	1, Kullu		Kullu	—	—
	2, Manali		Manali	—	—
6, Mandi	1, Mandi			Mandi	—
7, Shimla	1, Shimla		Shimla	—	—
	2, Dhalli		Dhali Nagar Panchyat.	—	—

1	2	3	4	5	6
8.	Sirmaur	1. Nahau 2. Panta Sahib		Nahan Panta Sahib.	
9.	Solan	1. Kasauli 2. Parwana 3. Solan	Kasauli	Parwana Solan	
10.	Una	1. Una	—	Una	

\*Town means an area notified by the Government of Himachal Pradesh from time to time and located within the limits of Municipal Corporation/Municipal Committee/Cantonment Board/Nagar Panchayat Area.

आदेश द्वारा,

सूचनाकार/-

अतिरिक्त मुख्य सचिव एवं सचिव ।

[Authoritative English text of this department notification No. EXN-F (13) 1/94, dated 2-9-1996, as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-171 002, the 2nd September, 1996*

No. EXN-F (13) 1/94. Whereas the Governor of Himachal Pradesh is of the opinion that with a view to provide incentives to the proprietors setting-up new hotels in the State, it is necessary and expedient so to do in the public interest.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 6-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Act No. 15 of 1979), the Governor of Himachal Pradesh is pleased to make the following Scheme, providing for the deferred payment of luxury tax payable under section 4 of the aforesaid Act, by the proprietors setting-up new hotels in the State and who are registered under the Act *ibid*, namely :—

1. *Short title commencement and application.*—(1) This Scheme may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996.

(2) It shall come into force with effect from 1-8-1993.

(3) It shall apply to the proprietors of new hotels in the State.

2. *Definitions.*—(1) In this scheme, unless the context otherwise requires,—

(i) 'Act' means the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979;

(ii) 'Category of area' means the areas as specified in Annexure 'I' ;

- (iii) 'Deferment Certificate' means a certificate granted in Form L.T. (DP)-II by the assessing authority to the eligible proprietor of a 'new hotel' which enables him to avail of the facility of deferred payment of luxury tax leviable under section 4 of the Act ;
- (iv) 'eligible proprietor' means a proprietor of a 'new hotel' to whom a certificate in Form 'I' has been issued by the Director of Tourism, Himachal Pradesh and to whom a certificate in Form L.T. (DP)-II has also been granted by the assessing authority enabling him to make deferred payment of luxury tax payable under section 4 of the Act ;
- (v) 'Form' means a form appended to this Scheme ;
- (vi) 'Government' means the Government of Himachal Pradesh, in the Department of Excise and Taxation ;
- (vii) 'Large Scale Tourism Unit' means a new hotel having capital investment of more than rupees sixty lakhs ;
- (viii) 'notional luxury tax liability' means the amount of luxury tax payable under the Act, estimated on the basis of 100 per cent occupancy of the 'new hotel' during the financial year computed at the rates notified under section 4 of the Act ;
- (ix) 'para' means the para of this Scheme ;
- (x) 'Pioneer Tourism Unit' means any first—
  - (a) seven large scale tourism units set up in category 'A' areas ;
  - (b) five large scale tourism units set up in category 'B' areas ; and
  - (c) one large scale tourism unit set up in category 'G' areas ;

which employ (s) atleast 50 persons on permanent basis, and is/are (i) registered with the 'Screening Committee' and (ii) covered by the definition of "new hotel" ;

- (xi) 'Priority Tourism Unit' means a new hotel which, in addition to providing luxury in a hotel also provides for—
  - (a) tourism resort,
  - (b) training institutions for—
    - (i) hotel management, catering and nutrition,
    - (ii) sport activities,
    - (iii) adventuring activities, and
    - (iv) other tourism related activities ;
  - (c) tourism camps,
  - (d) rope ways,
  - (e) amusement parks, and
  - (f) lake/river cruises, irrespective of any capital investment.
- (xii) 'Prestigious Tourism Unit' means a new hotel having capital investment of ten crore rupees or more and employing atleast 200 persons on permanent basis ;
- (xiii) 'Small Scale Tourism Unit' means a new hotel having capital investment of more than 10 lakh rupees but not more than sixty lakhs rupees ;
- (xiv) "Screening Committee" means a committee constituted by the State Government for screening and approving the feasibility reports of new hotels for the purpose of granting incentives to such hotels comprising of—

(i) Secretary (Tourism) to the Government of Himachal Pradesh ..Chair person

- (ii) Managing Director, Himachal Pradesh Tourism Development Corporation Ltd. .. Member
- (iii) Managing Director, Himachal Pradesh Financial Corporation .. Member
- (iv) Director of Tourism, Himachal Pradesh .. Member Secretary
- (xv) 'Tiny Tourism Unit' means a new hotel having capital investment of ten lakhs rupees or less;
- (xvi) 'Tourism Resort' is a tourism unit having atleast any eight of the following activities facilities/characteristics which are listed below :—

- (1) Health club facilities e.g. saunabath Jacuzzi, steam bath and gymnasium'
- (2) Water sports e.g. white water rafting, canoeing, kayaking, water skiing Yatching, wind-surfing, rowing and paddle boating,
- (3) Swimming pool,
- (4) Aero Sports e.g. Power flying, Hang-gliding, Para-gliding and Para sailing,
- (5) Skiing,
- (6) Ice Skating,
- (7) Roller Skating,
- (8) Sports like Table Tennis, Tennis, Badminton, Billiards, Bowling Alley,
- (9) Golf,
- (10) Angling,
- (11) Nature cure facilities e.g. Naturopathy Yoga, Ayurvedic/Herbal cures,
- (12) Beauty Parlour including Barber shops and massage and massage facilities,
- (13) Children's corner including Creche, Park indoor games and other recreational facilities,
- (14) Location within Tea Garden, Farm Houses, Orchards,
- (15) Jogging Tracks/nature Trails,
- (16) Convention/Conference facilities,
- (17) Shopping Arcade,
- (18) Well stocked Library including Video Library,
- (19) Slot Machines, and
- (20) Indoor Auditorium.

- (2) All other words and expressions used in this Scheme but not defined shall have the same meanings as have been assigned to them under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 or the rules made thereunder.

3. *Conditions of eligibility.*—(1) The facility of making deferred payment of luxury tax under the Act shall be admissible to the proprietor of a 'new hotel' only if:—

- (i) he has got himself registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979;
- (ii) he complies with the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules made, the notifications and orders issued, thereunder;
- (iii) he has obtained a certificate in Form 'I' from the Director of Tourism, Himachal Pradesh, and has furnished the said certificate to the assessing authority alongwith an application in Form L.T. (DP)-I, for grant of deferment (iv) certificate in Form L.T. (DP)-II, ; and

he has been granted the deferred certificate in Form L.T. (DP) II by the assessing authority.

(2) The facility of making deferred payment of luxury tax under the Act shall be admissible only for a period of,—

- (i) one hundred and forty four months (12 years), one hundred and eight months (9 years) and eighty four months (7 years) to proprietors of new hotels which are either pioneer tourism units or prestigious tourism units and are respectively located in category 'A', 'B' and 'C' areas ;
- (ii) one hundred and twenty months (10 years) to proprietors of new hotels which are priority tourism units;
- (iii) one hundred and eight months (9 years), eighty four months (7 years) and seventy two months (6 years) to the proprietors of new hotels which are large scale tourism units and are respectively located in category 'A', 'B' and 'C' of areas; and
- (iv) one hundred and eight months (9 years) and eighty four months (7 years) to proprietors of new hotels which are small scale tourism units or tiny tourism units and are respectively located in category 'A' and 'B' areas ;

Provided that in case a new hotel which is a Pioneer Tourism Unit also falls in the category of Priority Tourism Unit and such new hotel is located in category 'A', 'B' and 'C' areas, the facility of making deferred payment of luxury tax shall be available to proprietors of such units for a period of one hundred and forty four months (12 years), one hundred and twenty months (10 years) and one hundred and twenty months (10 years) respectively.

(3) The facility of making deferred payment of luxury tax shall become admissible to the proprietors of a new hotel only after the grant of certificate in Form L.T. (DP)-II by the assessing authority, on an application made, by him, to it in this behalf :

Provided that no certificate in Form L.T. (DP)-II shall be granted by the assessing authority unless the application for the grant of same is accompanied by the certificate in Form-'I' obtained by the proprietor of the new hotel, namely, the concerned Tourism unit from the Director of Tourism, Himachal Pradesh :

Provided further that the application for the grant of certificate in Form L.T. (DP)-II shall not be entertained by the assessing authority unless it is also accompanied by a deposit receipt of rupees twenty five in the appropriate Government treasury, under the head of account "0045—Other Taxes and Duties on Commodities and Services, 105—Luxury Tax."

4. *Quantum of entitlement.* —(1) Subject to other provisions of this Scheme, the facility of making the deferred payment of luxury tax under the Act shall be available to the proprietors of new hotels subject to the maximum benefits as specified in the part 'A' and part 'B' as the case

may be, of the Table given below :

TABLE

PART-A

Tiny, Small and Large Scale tourism units.

Maximum benefits of facility of making deferred payment of luxury-tax.

Sl. No.	Category of area	To Tiny Tourism units	To Small Scale Tourism units	To Large Scale Tourism units	Total time limit within which concessions will be available
1	2	3	4	5	6
1. 'A'		400 per cent of capital investment.	400 per cent of capital investment.	200 per cent of capital investment with a maximum of rupees seven crores as luxury tax.	One hundred and eight months (9 years).
2. 'B'		200 per cent of capital investment.	200 per cent of capital investment	125 per cent of capital investment with a maximum of rupees five crores as Luxury tax.	Eighty Four months (7 years).
3. 'C'		Nil	Nil	100 per cent of capital investment with a maximum of rupees four crores as luxury tax.	Seventy Two months (6 years).

PART-B

Sl. No.	Category of area	Maximum benefit of facility of making deferred payment of luxury tax	Total time limit within which concessions will be available
1	2	3	4
(I) Priority Tourism Units :			
	'A', 'B' and 'C'	No limit	One hundred and twenty months (10 years).
(II) Pioneer Tourism Units :			
1. 'A'		No limit	One hundred forty-four months (12 years).
2. 'B'		No limit	one hundred and eight months (9 years). In case, such unit also

1	2	3	4
			falls in the category of priority tourism units, the concession of deferred payment of luxury tax shall be available for the aggregate period of one hundred and twenty months (10 years).
3. 'C'	No limit		Eighty-four months (7 years). In case, such unit also falls in the category of priority tourism units, the concession of deferred payment of luxury tax shall be available for a period of one hundred and twenty months (10 years).
(III) Prestigious Tourism Units :			
1. 'A'	No limit		One hundred and forty-four months (12 years).
2. 'B'	No limit		One hundred and eight months (9 years).
3. 'C'	No limit		Eighty-four months (7 years).

*Note* .—The period specified in sub-para (1) for availing the concession of deferred payment of luxury tax shall be reckoned from the date, the concerned eligible 'new hotel' commences operation on or after the 1st day of August, 1993.

(2) The proprietor of a new hotel shall—

- (i) charge the luxury tax on the luxury provided in his new hotel at the rate notified under section 4 of the Act; and
- (ii) pay into the Government treasury by the 8th day of corresponding following month under appropriate receipt head of account, the amount of luxury tax due for the corresponding preceding month of each of the financial year for which the facility of making deferred payment has been availed of, and that the full amount of deferred payment for each year of concession shall be paid in the following manner :—

Stage of payment	Amount and the year pertaining to which the payment of deferred luxury tax is to be made monthwise	Remarks, if any
1	2	3
Ending Year I	Nil (No payment)	
Ending Year II	Nil (No payment)	
Ending Year III	Nil (No payment)	
Ending Year IV	Payment of full amount of deferred luxury tax pertaining to the First year.	



1	2	3
Ending Year V	Payment of full amount of deferred luxury tax pertaining to the Second year.	
Ending Year VI	Payment of full amount of deferred luxury tax pertaining to the Third Year.	
Ending Year VII	Payment of full amount of deferred luxury tax pertaining to the Fourth Year.	
Ending Year VIII	Payment of full amount of deferred luxury tax pertaining to the Fifth Year.	
Ending Year IX	Payment of full amount of deferred luxury tax pertaining to the Sixth Year.	
Ending Year X	Payment of full amount of deferred luxury tax pertaining to the Seventh Year.	
Ending Year XI	Payment of full amount of deferred luxury tax pertaining to the Eighth Year.	
Ending Year XII	Payment of full amount of deferred luxury tax pertaining to Ninth Year.	
Ending Year XIII	Payment of full amount of deferred luxury tax pertaining to Tenth Year.	
Ending Year XIV	Payment of full amount of deferred luxury tax pertaining to Eleventh Year.	
Ending Year XV	Payment of full amount of deferred luxury tax pertaining to Twelfth Year).	

*Explanation 1.*—The expression “year” shall be reckoned from the date the concerned new hotel commences operation on or after the 1st day of August, 1993 and the expression ‘Ending Year’ shall be construed accordingly.

*Explanation 2.*—Counting from the fourth year the payment of deferred amount of luxury tax shall be completed in equal number of years for which the facility of making deferred payment of luxury tax is admissible according to the part ‘A’ and ‘B’ of the Table in sub-para (1) above.

*Explanation 3.*—The expression “full amount of deferred luxury tax” means the amount of luxury tax due for each month as per returns filed under section 6 of the Act and shall not include the amount of luxury tax assessed on account of evasion of tax or suppression of occupancy/luxury provided.

(3) The payment of deferred luxury tax shall be apportioned month-wise in each financial year in which the payment of the same is due.

(4) For calculating the maximum concession on account of deferred payment of luxury tax available in respect of a new hotel under sub-para (1), the liability to pay luxury tax under the Act shall be taken into account.

(5) When the maximum amount of concession of deferred payment of luxury tax as prescribed in sub-para (1) is exhausted, all luxury provided in the concerned new hotel by the proprietor thereof shall be subject to payment of luxury tax under the Act as usual.

(6) The 'expansion' or 'diversification', as the case may be, or both parts of the concerned new hotel shall be taken into account for the purpose of determining the quantum of deferred payment of luxury tax under the Act, provided that separate account for the additional accommodation, facilities and services resulting from such expansion or diversification, or both, is maintained.

(7) The maximum quantum of the liability of luxury tax to be deferred, under the Act, shall be calculated at the prevalent rate(s) of luxury tax payable at the relevant time on the charges for the luxury provided in the concerned new-hotel.

5. *Mode of availing benefit of making deferred payment of luxury tax and issue of Deferment Certificate.*—The concession of making deferred payment of luxury tax shall be subject to the following mode :—

- (1) The proprietor of a new hotel in respect of which a certificate in Form-I has been issued shall within a period of thirty days from the date of its issue make an application for the grant of concession of making deferred payment of luxury tax in Form L.T. (DP)-I to the Assessing Authority.
- (2) The application in Form L.T. (DP)-I made under sub-para (1) shall be accompanied with the certificate in Form-I and all other relevant documents specified in the application in Form L.T. (DP)-I.
- (3) On receipt of the application under sub-para (1), the assessing authority shall make such enquiries as may be considered necessary by it and shall issue the Deferment Certificate in Form L.T. (DP)-II only if—
  - (a) the application is in order,
  - (b) the applicant has furnished the security as prescribed in para 6, and
  - (c) the proprietor of new hotel could be issued such certificate in accordance with this scheme.
- (4) No application in Form L.T. (DP)-I shall be entertained by the assessing authority if it is incomplete or is made after the expiry of a period of thirty days as prescribed in sub-para (1).
- (5) An application which is not accompanied with relevant documents or which contains incomplete or incorrect particulars, shall be rejected by the assessing authority.
- (6) The assessing authority shall issue certificate in Form L.T. (DP)-II within a period of thirty days of the receipt of such application and in case the certificate is not issued within thirty days, the prescribed authority shall record the reasons for the delay.
- (7) The certificate in Form L.T. (DP)-II shall be valid from the date mentioned therein, but such date shall not be earlier to 1st day of August, 1993 and thereafter the proprietor of the concerned new hotel shall be eligible to make deferred payment of luxury tax in accordance with the aforesaid certificate.

6. *Security for availing the concession of making deferred payment of luxury tax.* (1) The proprietor of the concerned new-hotel who makes an application under sub-para (1) of para 5 for availing the concession of making deferred payment of luxury tax under the Act shall execute a mortgage deed in Form L.T. (DP)-III in favour of the Government thereby creating first charge on the assets and property of the concerned new-hotel and in case the mortgage deed does not cover the entire liability, the proprietor shall furnish bank guarantee for the remaining amount of the notional luxury tax liability and the mortgage deed so executed and the bank guarantee so furnished shall cover the entire amount of the notional luxury tax liability for each financial year which is sought to be deferred and shall remain in force till the whole amount of luxury tax which has been deferred, is recovered :

Provided that in case the proprietor is unable to secure the remaining liability by means of bank guarantee, he shall secure such liability by furnishing security by either cash deposit in the Government treasury under Head "0045-- Other Taxes and Duties on Commodities and Services" or Post Office Saving Bank's Pass Book, the account being pledged to the assessing authority,

(2) In case the mortgage or the bank guarantee and other security as provided in sub-para (1) is not commensurate with the luxury tax liability required to be deferred, the proprietor of the concerned new-hotel who makes an application under sub-para (1) of para 5, for availing the concession of deferment of liability to pay luxury tax under the Act, shall also furnish security for the liability remaining unsecured in Form L.T. (DP)-IV from two solvent proprietors under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1997 or dealers registered under the Himachal Pradesh General Sales Tax Act, 1968 with the Department of Excise and Taxation and the security so furnished under sub-para (1) or this sub-para by the applicant/ proprietor shall cover the whole amount of the notional luxury tax liability under the Act.

(3) The bank guarantee or other security furnished under sub-paras (1) and (2) shall remain in force for the period for which the deferment is applied for and in case the entire amount of deferred luxury tax is not paid within the stipulated period of deferment, the bank guarantee or such security shall be renewed before the date of its expiry failing which the unsecured deferred luxury tax shall become due for payment immediately.

(4) The mortgage deed and the bank guarantee or the security specified in this para shall be entered in a register to be maintained in Form L.T. (DP)-V by the assessing authority and it shall be kept in personal custody of the assessing authority and shall be handed over to his successor personally against proper receipt and a certified copy of the same shall be sent to the Excise and Taxation Commissioner by name who will acknowledge its receipt.

7. *Renewal of certificate of making deferred payment of luxury tax.*—(1) The certificate of making deferred payment of luxury tax granted to a proprietor of a concerned new-hotel shall be renewed from year to year basis on the application of the proprietor of such new hotel to the assessing authority to be submitted by 30th of April in Form L.T. (DP)-I every year.

(2) The application under sub-para (1) shall be accompanied with the original certificate of making deferred payment of luxury tax in Form L.T. (DP)-II, additional security in the form of mortgage or bank guarantee or the security for the uncovered amount as specified in para 6, equal to the declared notional liability to pay luxury tax under the Act in respect of the current year and the difference between the actual and the declared notional luxury tax liability under the Act in respect of the previous year and a certificate in Form 'I' from the Director, Tourism to the Government of Himachal Pradesh to the effect that the proprietor has not violated any of the terms and conditions of the Tourism policy applicable to his case.

(3) The assessing authority may, after making such enquiries as may be considered necessary by it, renew the certificate in Form L. T. (DP)-II and the certificate so renewed shall remain valid until the renewal is refused or until the certificate otherwise expires.

(4) The certificate in Form L. T. (DP)-II shall, unless cancelled, be valid from the first day of July of the year in which the application is made if it is in time or otherwise from the date of application to the 30th of June next when the certificate in Form L. T. (DP)-II expires or the accumulative notional liability to pay luxury tax under the Act first exceeds the quantum of deferment of luxury tax fixed for the concerned new hotel, whichever is earlier.

(5) If the assessing authority finds that the application for the renewal of the certificate in Form L. T. (DP)-II is not in order or the particulars given in the application are not correct and complete or the applicant is not the same proprietor of the new hotel in respect of which the certificate in Form L. T. (DP)-II has been issued or if he has violated any of the provisions of the Act or the rules made thereunder, it may reject the application after giving the applicant an opportunity of being heard.

*Note.*—The Director, Tourism, Himachal Pradesh shall inform the assessing authority about the withdrawal or cancellation of the certificate in Form I granted to the proprietor of the concerned new-hotel.

8. *Cancellation of certificate in Form L. T. (DP)-II.*—(1) The certificate in Form L. T. (DP)-II granted to the proprietor of the concerned new hotel shall be liable to be cancelled on any of the following grounds, namely:—

- (i) that the certificate has been obtained by fraud, deceit, mis-representation, mis-statement or concealment of material facts;
- (ii) that the proprietor of the concerned new hotel has discontinued its business at any time for a period exceeding six months or he has closed his business during the period of deferment;
- (iii) that the proprietor of the concerned new hotel has disposed of any of the fixed assets mortgaged with the Government;
- (iv) that the proprietor of the concerned new hotel has failed to furnish adequate security as required under this scheme;
- (v) that the proprietor of the concerned new hotel has failed to pay the deferred amount of luxury tax on the due date of payment;
- (vi) that the proprietor of the concerned new hotel has violated any of the provisions of the Act or the rules made thereunder; and
- (vii) that the Director, Tourism, Himachal Pradesh for granting the certificate in Form-I has recommended that the certificate of deferment be cancelled.

(2) The assessing authority, before passing an order of cancellation on the grounds specified in sub-para (1) shall afford an opportunity of being heard to the proprietor of the concerned new-hotel.

9. *Return, Assessment etc.*—(1) The proprietor of the concerned new-hotel holding a certificate in Form L. T. (DP)-II shall continue to file returns in the manner specified under the Act and the rules made thereunder.

(2) Notwithstanding anything contained in this Scheme, the proprietor of the concerned new-hotel holding a certificate in Form L. T. (DP)-II issued under this Scheme shall attach an attested copy of the certificate in Form L. T. (DP)-II in lieu of the proof of payment of luxury

tax alongwith the return till the facility of making deferred payment of luxury tax is fully availed of or the period of deferment expires under this Scheme, whichever is earlier.

(3) The assessment of the proprietor of the eligible new-hotel to whom the certificate in Form L. T. (DP)-II has been granted in accordance with the provisions of the Act, the rules and the Scheme made thereunder shall be completed as early as possible and latest by the 31st day of December and 30th day of June following the closure of respective half year of each financial year and the additional demand so determined, if any, shall be paid as per the provisions of the Act and the rules made thereunder.

(4) Notwithstanding the provisions relating to payment of luxury tax due according to return, the proprietor of the concerned new-hotel by whom the concession of making deferred payment of luxury tax under the Act, has been availed of shall make payment of the deferred amount of luxury tax every month commencing from the liability to pay the amount of deferred luxury tax, and within eight days after the close of the month to which the amount of luxury tax has become payable under this Scheme.

(5) On cancellation of the certificate in Form L. T. (DP)-II or when the period of this certificate has expired, the entire amount of luxury tax deferred shall become payable immediately in lump-sum and the provision relating to recovery of luxury tax, interest and imposition of penalty under the Act shall be applicable in such cases.

10. *No interest to be paid on the amount of luxury tax deferred.*—Subject to the provisions of sub-para (5) of para 9 of this Scheme, no interest on the amount of luxury tax deferred for the period for which deferment is permitted shall be payable and no penalty shall be imposed for non-payment of the amount of luxury tax payable according to return but for grant of facility of making deferred payment of luxury tax.

11. *Registers to be maintained by the assessing authority.*—The assessing authority shall maintain a ledger account in Form L. T. (DP)-VI in respect of eligible new hotel regarding certificate in Form L. T. (DP)-II granted to the proprietors of the concerned new-hotels and entries regarding the grant, renewal or cancellation of the certificate in Form L. T. (DP)-II shall be made in the ledger so maintained.

12. *Condonation of delay.*—The Excise and Taxation Commissioner or any other officer authorised by him but not below the rank of Deputy Excise and Taxation Commissioner, may for reasons to be recorded in writing, condone delay in the submission of application for the grant of certificate in Form L. T. (DP)-II upto a period of not exceeding six months.

13. *Other powers of assessing authority.*—(1) Notwithstanding anything contained in this Scheme, the assessing authority may *suo-motu* or on receipt of a report or complaint, and after affording an opportunity of being heard to the concerned proprietor of a new-hotel, if he is satisfied that a breach of any of the provisions contained in the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, and the rules, notifications or orders issued under this enactment including any of the conditions specified in this Scheme has been committed, may take legal action under the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 and the rules made including any notification or order issued or passed thereunder as if this Scheme was not in existence and there was escapement of tax.

(2) The assessing authority shall, while taking action under sub-para (1), be empowered to amend, suspend, restore and cancel the certificate in Form L. T. (DP)-II granted by it, subject to any order that may be passed in this behalf under sections 8 and 9 of the Act.

14. *Over riding effect.*—Notwithstanding anything to the contrary contained in any notification or any other rule made or issued by the Government of Himachal Pradesh, in this behalf,

this Scheme shall have effect and it shall confer no right on any proprietor of the concerned new hotel and that the Government also reserves the right to amend or withdraw this Scheme at any time.

### FORM-I

[(See para 2 (iii) and 3 (iii)]

### CERTIFICATE

No.....

This is to certify that ..... (name and full address of the new hotel) ..... the proprietor/owner/managing director/partner whereof is/are Shri/Shrimati ..... and is/are registered as a 'new hotel' in the office of the undersigned against Registration No. .... dated .....

2. This is further to certify that the said new hotel is a ..... (description of priority tourism unit).

3. This is also to certify that the said new hotel is located in ..... (name and category of area of tourism unit) and has the actual capital investment of Rs. .... and is accordingly a ..... (specify tiny, small scale, large scale, prestigious or pioneer as the case may be) new hotel.

4. This is also to certify that the aforesaid new hotel has employed on permanent basis ..... persons.

5. This is also to certify that the above particulars shall be subject to verification by the Excise and Taxation Department.

*Signature*

Dated:.....

(With stamp of the Officer signing this certificate).

Notes—1. This certificate shall be signed and issued by the Director of Tourism, Government of Himachal Pradesh with whom new hotel is registered.

2. Strike out clearly which is not applicable.

### FORM L. T. (DP)-I

[(See para 3 (iii), 5 and 7)]

### APPLICATION FORM FOR THE GRANT OR RENEWAL OF DEFERMENT CERTIFICATE

To

The.....

.....  
(The Assessing Authority).

Sir,

In accordance with the provisions of section 6-A of the Himachal Pradesh Tax on Luxuries (in Hotel and Lodging Houses) Act, 1979 and the Himachal Pradesh Tax on Luxuries in

Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) scheme, 1996, framed thereunder, I, ..... (Name), aged ..... son of Shri ..... resident of ..... of the unit as mentioned hereunder apply for the grant/renewal of certificate in Form L. T. (DP)-II, hereby declare as under :—

- (a) Name and complete address of the Proprietor/Partner/Managing Director/Manager etc., of new hotel alongwith its registration certificate No. under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 with date of its validity. M/s.....  
.....  
Place .....  
Registration Certificate Number .....
- Date of validity.....
- (b) Number with date of issue of the certificate in Form-I. No. ....
- (c) Quantum of luxury tax deferment applied for on the basis of certificate in Form-I. Date.....  
..... (in words)  
..... (in figures)
- (d) Period of deferment subject to ceiling on quantum of luxury tax to be deferred. Year and months.....  
(in words) .....  
From ..... to .....
- (e) Description of new hotel, facilities and services provided therein:— .....
- (i) the name of the hotel together with its location and branches, if any ; .....
- (ii) what class or classes of accommodation provided for monetary consideration ; .....
- (iii) number of rooms available in each class of accommodation ; .....
- (iv) rent fixed room-wise under the Himachal Pradesh Registration of Hotel and Travel Agents Act, 1988, if any ; .....
- (v) items of boarding provided to the visitor— .....
- (a) bed tea,  
(b) breakfast,  
(c) lunch,  
(d) evening tea,  
(e) dinner,  
(f) any other special item ;
- (vi) charges of items mentioned in clause (v) above when these are sold to persons staying in the Hotel ; .....

- (vii) details of material served under clause (v) above; .....
- (viii) Charges of items mentioned in clause (v) above when they are to be sold to persons other than those staying in the hotel; .....
- (ix) charges for:—
- (a) air-conditioning, .....
- (b) telephone, .....
- (c) television, .....
- (d) radio, .....
- (e) music, and the like, .....
- (f) extra beds; .....
- (x) concessional rates in relation to each class of luxury provided in the hotel; .....
- (xi) charges for residence for which luxury tax is payable for rooms in each class of accommodation; .....
- (f) Estimated gross turnover of charges for the current year:—
- (i) under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 Total turnover Rs. ....
- (g) Amount of Luxury Tax sought to be deferred under the Himachal Pradesh Tax on Luxuries (in Hotel and Lodging Houses) Act, 1979; Amount Rs. ....
- (h) Notional Luxury Tax liability for the current year under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979; Amount Rs. ....
- (i) Basis of eligibility, whether:—
- (i) New hotel,
- (ii) Expansion, or
- (iii) Diversification (in case of expansion or diversification give the following details of parent unit).
- (a) Name and location of the new hotel .....
- (b) Gross turnover of charges during the last year .....
2. Attested copies of the following documents, contents of which are true and correct to the best of my knowledge, are hereby attached :—
- (i) certificate from Chartered Accountant regarding gross turnover of charges as on 31st day of March last ;
- (ii) certificate from Chartered Accountant regarding the notional luxury tax liability for the current year ;
- (iii) certificate from Chartered Accountant regarding fixed assets as on the 31st day of March last, wherever applicable ;
- (iv) copy of balance sheets as on the 31st day of March last, duly certified by Chartered Accountant, wherever applicable ;



- (v) Copy of trading account and profit and loss account for the year ending the 31st day of March last duly attested by Chartered Accountant in case of renewal of Certificate ;
- (vi) latest copy of change in the constitution/partnership deed/memorandum/articles of association/bye-laws of the society etc., duly attested ; and
- (vii) copy of power of attorney or certified copy of resolution passed by Board of Directors/Members authorising a particular person to apply for making deferred payment of luxury tax.

3. (i) I hereby opt for availing the facility of making deferred payment of luxury tax.

(ii) I hereby State that the unit satisfies all the condition essential for the issuance or renewal of certificate in Form L. T. (DP)- II.

(iii) I hereby undertake that I shall abide by the terms and conditions contained in the Himachal Pradesh Tax on Luxuries (In Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996 and the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules framed and the notifications and orders issued thereunder.

(iv) I hereby certify that the hotel in respect of which the facility of making deferred payment of luxury tax has been applied for is a "new hotel" and has not been formed as a result of re-establishment, mere change of ownership, change in its constitution, re-structuring or revival of an existing hotel.

Signature of the applicant.....  
Name.....  
Status.....  
Date.....

(Strike out whichever is not applicable)

### FORM L. T. (DP)-II

[See para 3 (iii) & (iv), 3 (3)]

### DEFERMENT CERTIFICATE

Deferment Certificate No. ....

It is hereby certified that the new hotel in the name and style of M/s..... situated at ..... office address ..... registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 against Registration Certificate No. .... with date of validity from ..... and further holding Certificate in Form-I/ bearing No. .... dated the ..... is entitled to make deferred payment of Luxury Tax in accordance with the provisions of the Himachal Pradesh Tax on Luxuries (Deferred Payment of Tax) Scheme, 1996 for the period from ..... to .....

2. Subject to the provisions of the Himachal Pradesh Tax on Luxuries (in Hote's and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996, this certificate is valid for the period :—

Period	Date of renewal	Quantum of benefit of luxury tax d ferment	Signatures of the assessing authority	Signature, name and status of the holder of the certificate
Form—To		Notional/Actual		
1	2	3	4	5
1st year	30th June			
From.....	To .....			
2nd year	30th June			
From.....	To .....			
3rd year	30th June			
From.....	To .....			
4th year	30th June			
From.....	To .....			
5th year	30th June			
From.....	To .....			
6th year	30th June			
From.....	To .....			
7th year	30th June			
From.....	To .....			
8th year	30th June			
From.....	To .....			
9th year	30th June			
From.....	To .....			
10th year	30th June			
From.....	To .....			
11th year	30th June			
From.....	To .....			
12th year	30th June			

3. This certificate is entered at Serial No. ....  
Page ..... of the register in Form L. T. (DP)- VI.

4. This certificate shall be deemed to have been cancelled from the date when cumulative notional luxury tax liability of the holder first exceeds Rs. ....

Seal.

Signature of the Assessing Authority,  
issuing the certificate.....

Date of issue..... Name .....

Place ..... District .....

FORM L. T. (DP)-III

[See Para 6 (1)]

1. (Mortgage Deed to be executed by a registered proprietor of a new hotel who wishes to avail of the facility of making deferred payment of luxury tax under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996).

THIS MORTGAGE DEED made this .....day of .....

BETWEEN

1. Name ..... (full address of the proprietor of the 'new hotel') registered under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 under Registration No. .... dated the ..... in the State of Himachal Pradesh (hereinafter referred to as "the Mortgager" which term shall where the context so admits include his heirs, executors, administrators and assigns and legal representatives) of the first part;

and

2. The Governor of Himachal Pradesh through \*..... duly authorised by him (hereinafter referred to as the "Mortgagee" which term shall where the context so admits, include his successors-in-office and assigns) of the second part;

Whereas the Mortgager has assured the Mortgagee that he is the sole owner of the ..... situated in ..... District ..... (the said property being detailed or described more particularly in Schedule-I hereto), and that the same is not mortgaged or charged or otherwise encumbered in any way whatsoever and the same is now offered to Mortgagee as first charge;

And whereas the Mortgager agrees that whenever called upon by the Mortgagee to do so, insure the whole or any part of all properties hereinbefore mentioned against fire throughout the period of mortgage ;

And whereas the Mortgager has applied for the grant of facility of making deferred payment of luxury tax amounting to Rs. .... under the provisions of sub-section(1) of section 6-A of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, rules framed thereunder and the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996;

And whereas the Mortgager agrees whenever called upon by the Mortgagee to do so, to pay the whole or any part of the amount of luxury tax deferred along with interest, in the event of failure of the Mortgager to observe the conditions for its grant;

And whereas the Mortgagee has agreed to defer the payment of luxury Tax amounting to Rs. .... (in words) ..... (hereinafter referred to as the said amount) payable by the Mortgager during a period of ..... years, commencing from ..... subject to the condition hereinafter appearing.

## NOW THIS INDENTURE WITNESSTH as under :—

- (1) That in pursuance of the aforesaid agreement and for the purpose of securing the payment of the deferred or to be deferred amount of luxury tax in the said sum of Rs. .... the Mortgager hereby covenants with the Mortgagee that he will comply with the provisions of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the rules framed thereunder and the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) (Deferred Payment of Luxury Tax) Scheme, 1996 ;
- (2) That the Mortgager shall furnish to the assessing authority ..... such reports, returns and other documents as may be required or demanded by it from time to time ;
- (3) That the Mortgager shall not change location of the whole or any part of his total fixed assets and the property from the present place or effect any substantial contraction or disposal of a substantial part of his total fixed assets and the property till the amount of luxury tax deferred is paid to the Mortgagee;
- (4) That the Mortgagee, may at any time, enter in or upon any part of the Mortgager's new hotel for the purpose of inspecting the accounts/records thereof so as to ascertain that the Mortgager had duly performed and observed the covenants and conditions subject to which the facility of making deferred payment of luxury tax has been granted;
- (5) That the Mortgagee shall have full right, power and authority at all times to do all acts and things, which may be necessary or expedient for the purpose of enforcing compliance with all or any terms, conditions and reservations therein contained and to recover from the Mortgager as first charge upon the total fixed assets of the said Mortgager and on account of the cost of doing all or any such acts and things, all costs incurred in connection therewith in any way relating thereto ;
- (6) That the Mortgager shall:—
  - (a) comply with any general or special order of the Mortgagee relating to the inspection of its premises, buildings, and other moveable and immovable property in the new hotel and the new hotel of the Mortgager;
  - (b) furnish full and complete returns of all the luxury provided in his new hotel, all goods manufactured, or sold, both as regards turnover of charges and description and quality as and when called by the Mortgagee in addition to those which are to be submitted under the law;
  - (c) maintain special accounts and furnish such statements as the Mortgagee, from time to time, may require; and
  - (d) submit his accounts to such audit as the Mortgagee may prescribe.
- (7) That after any inspection as hereinbefore provided for or on account of failure of the Mortgager to comply with or to fulfil any of the conditions of this covenant, the Mortgagee, may call upon the said Mortgager by a written notice to show cause within a month from the receipt of such notice as to why the entire amount of said deferred amount of luxury tax be not immediately recovered from Mortgager together with interest at the rate of 18 per cent per annum calculated thereon from the due date for filing of returns, in case of luxury tax deferred or the date of demand notice issued after assessment, as the case may be. After the cause shown by the Mortgager has been considered and found to be unsatisfactory or if no cause is shown within the time specified in the notice, it shall be lawful for the Mortgagee, to order lump sum recovery of the amount of deferred luxury tax along with interest becoming payable thereon which may be recovered as arrears of land revenue;

(8) That in case the value of the security offered herein before excluding the amount of earlier encumbrance, if any, falls below one and a half times the amount of deferred Luxury Tax, the Mortgagee, may call upon the Mortgagor by a notice in writing to furnish additional security within the time specified therein, and in case of default by the Mortgagor to furnish such additional security to the satisfaction of the Mortgagee, he may order lump sum recovery of the amount of deferred luxury tax becoming payable together with interest at the rate of 18 per cent per annum payable from the date as mentioned in clause (7) above ;

(9) (i) That in case the Mortgagee is satisfied at any stage that the deferred payment of luxury tax has been obtained by mis-representation as to an essential fact by furnishing false information or if the Mortgager's 'new hotel' is closed within the period stipulated, the Mortgagee may order lump-sum recovery of the whole amount of deferred luxury tax, together with interest at the rate of 18 per cent per annum from the date as specified in clause (7) after affording an opportunity to the Mortgager to show cause against the proposed action.

(ii) And further in pursuance of the said agreement and for the consideration aforesaid, the Mortgager as beneficial owner doth hereby grant, convey and assign to that Mortgagee as the first Mortgagee :—

(a) all the properties described in the schedule hereto and delineated in map on plan hereto annexed; and

(b) all the assets, present and to be hereinafter acquire by the Mortgager, whether the said assets present or future be in his name or that of the..... including book, debits, stocks and stores, the premises and machinery and other moveable and immoveable properties whether existing or to be purchased with the aid of the amount of deferred luxury tax hereby granted or with any portion thereof and whether referred to in Schedule hereto or not to have and to hold the same in to and to the use of Mortgagee its successors and assigns for ever subject to the proviso for redemption hereafter contained ;

**PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenants** have been satisfied and continue to be satisfied till the payment of entire amount of deferred luxury tax, the Mortgagee shall at the request and at the cost of the Mortgager, recover the said deferred amount luxury tax alongwith interest and expenses, if any, incurred in this behalf from the properties of Mortgager or the surety as the case may be.

(iii) **AND THIS INDENTURE** furthers witness that in pursuance of the said agreement and as security for the said sum of rupees ..... the surety as beneficial owner doth hereby grant, convey and assign to the mortgagee all the properties referred to in the said schedule and delineated in the map or plan hereto attached to have and to hold the same into and to the use of the mortgagee, its successors and assigns for ever subject to the proviso for redemption herein after contained and the surety both further covenant that if the mortgager shall make default in the fulfilment of any of the obligations mentioned herein before, then the whole of the said amount and interest at the rate of 18 per cent per annum calculated from the date as mentioned in clause (7) shall become due and payable by the mortgager and the mortgagee shall be at liberty to recover the same as arrears of land revenue.

**PROVIDED ALWAYS THAT WHEN THE HEREINBEFORE mentioned covenant** and other conditions connected there with have been satisfied and continued to be satisfied till the payment of entire amount of deferred luxury tax, the mortgagee shall at

the request and at the cost of the Mortgager, recover the said deferred luxury tax dues alongwith interest and expences. if any, incurred in this behalf from the properties of Mortgager.

(iv) AND in further pursuance of the agreement and covenant referred to above, the Mortgager does hereby agree to insure the entire machinery and stock in the said ..... and if so required all other properties herein-after referred to against fire to the full extent of the deferred luxury tax and that the policy of insurance shall be taken out in the name of the Mortgager and the Mortgagee and it shall be deposited with the Mortgagee. The Mortgager shall pay all premiums and at his own cost renew the policy every year during the period the properties remain mortgaged to the Mortgagee failing which the Mortgagee may pay the same and recover from Mortgager such premiums and all expenses with interest thereon at the rate of 18 per cent per annum.

(v) It is further agreed by the Mortgager that notwithstanding anything herein before contained, the Mortgagee may by the appointment of its own Agent or otherwise exercise such control over the conduct of the mortgager to which deferred payment of luxury tax has been given as shall suffice in their or in his opinion to safeguard the interest of the Mortgagee in such new hotel and that the Mortgager shall forthwith comply with all recommendations made by the Mortgagee or its Agent so appointed.

(vi) It is further agreed that the appropriate stamp duty and the registration charges of this instrument shall be borne by the mortgager.

#### SCHEDULE

(Give details of properties mortgaged/charged IN WITNESS WHERE OF THE PARTIES HAVE here into set their hands on the day, month and year mentioned as above. 3

*Signature by or on behalf of the above  
named firm/Registered Proprietor of  
New Hotel (Mortgager).*

Signed by the mortgager in the presence of :—

1. (a) Name and address.....
- (b) Signautre .....
2. (a) Name and address .....

*For and on behalf of the  
Governor of Himachal Pradesh.*

*Signature and designation of officer.*

Signed by the Officer for and on  
behalf of the Governor of  
Himachal Pradesh in the presence of :—

1. (a) Name and address.....
- (b) Signature.....
2. (a) Name and address.....
- (b) Signature.....

FORM L. T. (DP)-IV

SURETY BOND

[See para 6(2)]

I/Known all men by these presents that I/we .....  
(full Name) ..... (full address  
with Registration Certificate No. if any), am/are held and firmly bound upto the Governor  
of Himachal Pradesh (hereinafter referred to as "the Government" which expression shall,  
unless excluded by or repugnant to the context, include his successors-in-Office and assigns  
in the sum of rupees ..... (amount in figures and  
followed by amount in words) (hereinafter referred to as "thesaid sum" to be paid to the Govern-  
ment on demand, for which payment will and truly to be made, I/we bind myself/ourselves,  
my/our heirs, executors, administrators and legal representatives by these presents.

Whereas the above-bounden has been required by Excise and Taxation Commissioner,  
Himachal Pradesh, or the officer authorised by him in this behalf in writing to furnish security  
for the said sum for the purpose of securing the proper deferred payment of the amount of  
luxury tax payable by him/them under the Himachal Pradesh Tax on Luxuries (in Hotels and  
Lodging Houses) Act, 1979 (hereinafter referred to as 'the said Act') and the rules framed  
thereunder and the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses)  
(Deferred Payment of Luxury Tax), Scheme, 1996 framed thereunder and indemnifying the  
Government against all loss, costs or expenses which the Government may, if any way, suffer,  
sustain or pay, by reasons of omission, default or failure or insolvency of the above-bounden  
or any person or persons acting under or for him/them to pay such tax in the manner and by the  
time provided by or prescribed under the said Act.

Now the condition of the above written bond is such that if the above bounden, his/their  
heirs, executors, administrators and legal representatives or any person acting under  
or for him/them pays the full amount of tax payable by him under the said Act  
in the manner and by the time provided by or prescribed under the said Act on  
demand by any authority appointed by Government under section 3 of the said Act such  
demand to be in writing and to be served upon the above bounden person, his/their heirs, executors  
administrators and legal representatives or any person acting under or for him/them  
in the manner provided by or prescribed under the said Act, and shall also at all times indemni-  
fying and save harmless the Government from all and every loss, cost or expenses which has  
been or shall or may at any time, or times hereafter during the period in which the above bounden  
is held liable to pay the amount of deferred luxury tax under the said Act, be caused by reasons  
of any act, omission, default, failure or insolvency of the above bounden or of any person or per-  
sons acting under or for him/them, then this obligation shall be void and of no effect, otherwise the  
same shall be and remain in full force, effect and it is hereby further agreed that in the event of  
the death/partition/disruption/dissolution/widning up or final cessation of the liability, under  
the Act or the rules prescribed thereunder of the above bounden, this bond shall remain with the  
Assessing Authority for twelve years from the occurring of any of the events aforesaid for  
recovering any deferred payment of luxury tax that may be payable by the above bounden or any  
loss, cost or expenses that may have been sustained incurred or paid by the Government owing  
to the act, omission, default, failure or insolvency of the above-bounden or any person or persons  
acting under or for him/them or the above bounden's heirs, executors, administrators and legal  
representatives and which may not have been discovered until after the above bounden's death/  
partition/disruption/dissolution/winding up or final cessation of his/their liability under the  
said Act or the rules prescribed thereunder :

Provided always that without prejudice to any other right or remedy for covering the tax,  
loss or damage as aforesaid, it shall be open to the Government to recover the amount

payable under this bond as an arrears of land revenue or fine imposed by any authority under the said Act.

In witness whereof the said ..... (full name) has here unto set his hand this ..... day of ..... signed and delivered ..... by the above named in the presence of .....

Witnesses :

1. .... Signature .....

2. .... Status .....

We, (1) .....

(2) .....

(Name and full address of the sureties) here by declare ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they, has/have above undertaken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves, jointly and severally to forfeit to the Government of Himachal Pradesh (hereinafter referred to as "the Government" which expression shall unless excluded by or repugnant to the context, include his successor-in-office and assigns a sum of rupees ..... (amount in figures followed by amount in words) hereafter referred to as "the said sum" in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost of expenses, which the Government may sustain, incur or pay by reasons of such omission, default or failure.

And we agree that the Government may without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrears of land revenue under/or fine imposed by a Magistrate.

And we also agree that neither of us shall be at liberty to terminate this suretyship except upon giving to the Assessing Authority six calendar months notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of all acts, omission, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of witnesses :

1. .... (Name and complete address of the witnesses).

2. .... Signature.  
(Permanent address).

FORM L. T. (DP) - V

[See Para 6 (4)]

FORM OF REGISTER

(To be maintained by the assessing authority for recording the details of the agreements/mortgage deed executed/bank guarantees and security furnished by the proprietors of eligible



new hotels in whose favour defenment certificate entitling them to avail of facility of making deferred payment of luxury tax has been issued).

Sl. No.	Name of the eligible new hotel	Location of the eligible new hotel	Address	Registration Certificate Number held by the proprietor of the eligible new hotel under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979	Number and date of the deferment certificate
1	2	3	4	5	6

Period of eligibility fom making deferred payment of luxury tax	Amount mentioned in deferment certificate authorising deferred payment of luxury tax	Number and date of Mortgage Deed, Agreement executed and security furnished with date of execution	Value of the mortgage Deed, Agreement and security with details of the assets Mortgaged
7	8.	9	10

Value of the Bank Guarantee furnished with name of the Bank and period thereof	Date on which assets reased after full payment of luxury tax amount deferred	Signature of the assessing authority
11	12	13

## FORM L. T. (DP)-VI

(See Para 11)

## REGISTER OF ELIGIBLE PROPRIETOR OF THE NEW HOTEL AVAILING DEFERMENT BENEFIT

Serial No.	Name and category of the eligible proprietor of new hotel holding deferment certificate in Form L. T. (DP)-II with Registration Certificate under the Himachal Pradesh Tax on Luxuries (in Hotels & Lodging Houses) Act, 1979	Details of luxuries being provided	Number and dated of issue of deferment of luxury tax certificate Form LT (DP)-II	Period of benefit of deferment of luxury tax mentioned in the deferment Certificate in Form L. T. (DP)-II	
				From (i)	To (ii)
1	2	3	4	5	

Maximum quantum of luxury tax deferment granted	Deferment benefit availed upto the	Deferment benefit availed during the	Total (7&8)	Balance (of column 6—9)
6	7	8	9	10

## ANNEXURE-I

## CATEGORISATION OF AREAS

[See para 2 (ii)]

## PART-I

Sl. No.	District	Development Block	Category of Area		
			'C'	'B'	'A'
1	2	3	4	5	6
1.	Bilaspur	1. Sadar	—	—	Complete Block
		2. Ghumarwin	—	—	-do-
		3. Gherwin	—	—	-do-

1	2	3	4	5	6
2. Chamba	4. Chamba	—	—	Complete Block	
	5. Mehla	—	—	—	-do-
	6. Bharmour	—	—	—	-do-
	7. Tissa	—	—	—	-do-
	8. Saluni	—	—	—	-do-
	9. Pangi	—	—	—	-do-
	10. Bhatiyat	—	Complete Block	—	—
3. Hamirpur	11. Bijhari	—	—	—	-do-
	12. Bhoranj	—	—	—	-do-
	13. Nadaun	—	—	—	-do-
	14. Hamirpur	—	—	—	-do-
	15. Sujanpur Tihra	—	—	—	-do-
4. Kangra	16. Kanara	—	—	—	-do-
	17. Rait	—	—	—	-do-
	18. Nagrota	—	—	—	-do-
	19. Baijnath	—	—	—	-do-
	20. Bhawarna	—	—	—	-do-
	21. Lambagaon	—	—	—	-do-
	22. Panchrukhi	—	—	—	-do-
	23. Nurpur	—	—	—	-do-
	24. Indora	—	—	—	-do-
	25. Dehra	—	—	—	-do-
	26. Magowal (Nagrota Surian)	—	—	—	-do-
	27. Paragpur	—	—	—	-do-
5. Kinnaur	28. Nichar	—	—	—	-do-
	29. Pooh	—	—	—	-do-
	30. Kalpa	—	—	—	-do-
6. Kullu	31. Ani	—	—	—	-do-
	32. Banjar	—	Complete Block	—	—
	33. Kullu	—	—	Complete Block	Complete Block
	34. Nirmand	—	—	—	-do-
	35. Nagar	—	Complete Block	—	—
7. Lahaul & Spiti	36. Lahaul	—	—	Complete Block	Complete Block
	37. Spiti	—	—	—	-do-
8. Mandi	38. Sadar	—	—	Complete Block	Complete Block
	39. Riwalas	—	—	—	-do-
	40. Drang	—	—	—	-do-
	41. Chauntra	—	—	—	-do-
	42. Chachiot	—	—	—	-do-
	43. Seraj	—	—	—	-do-
	44. Dharampur	—	—	—	-do-
	45. Gopalpur	—	—	—	-do-
	46. Sunder nagar	—	—	—	-do-
	47. Karsog	—	—	—	-do-

1	2	3	4	5	6
9.	Shimla	48. Kasumpti-Sunni	—	Complete Block	—
		49. Theog	—	—	Complete Block
		50. Kumarsain	—	—	-do-
		51. Rampur	—	—	-do-
		52. Jubbal	—	—	-do-
		53. Rohru	—	—	-do-
		54. Chuhara	—	—	-do-
		55. Chopal	—	—	-do-
10.	Sirmour	56. Nahan	—	—	-do-
		57. Paonta Sahib	—	—	-do-
		58. Pachhad	—	—	-do-
		59. Shillai	—	—	-do-
		60. Sangrah	—	—	-do-
11.	Solan	61. Dharampur	—	Complete Block	—
		62. Kandagaht	—	—	Complete Block
		63. Nagarh	—	—	-do-
		64. Kunihar	—	—	-do-
		65. Solan	—	—	-do-
12.	Una	66. Dhundla	—	—	-do-
		67. Amb	—	—	-do-
		68. Una	—	—	-do-

Block means the rural area declared as Development Block in the State by the State Government in the Rural Development Department.

## PART-II

Sl. No.	District	Town	Category of Area		
			'C'	'B'	'A'
1	2	3	4	5	6
1.	Bilaspur	1. Bilaspur	—	Bilaspur	—
2.	Chamba	1. Chamba	—	Chamba	—
		2. Dalhousie	Dalhousie	—	—
3.	Hamirpur	1. Hamirpur	—	Hamirpur	—
4.	Kangra	1. Kangra	—	Kangra	—
		2. Dharmshala	—	Dharmshala	—
		3. Palampur	—	Palampur	—
5.	Kullu	1. Kullu	Kullu	—	—
		2. Manali	Manali	—	—

1	2	3	4	5	6
6. Mandi	1. Mandi	—	Mandi	—	—
7. Shimla	1. Shimla	Shimla	—	—	—
	2. Dhalli	Dhalli Nagar Panchyat	—	—	—
8. Sirmour	1. Nahan	—	Nahan	—	—
	2. Paonta Sahib	—	—	—	—
			Paonta Sahib	—	—
9. Solan	1. Kasauli	Kasauli	—	—	—
	2. Parwanu	—	Parwanu	—	—
	3. Solan	—	Solan	—	—
10. Una	1. Una	—	Una	—	—

\*Town means an area notified by the Government of H. P. from time to time and located within the limits of Municipal Corporation/Municipal Committee/Cantonment Board/Nagar Panchayat Area.

By order,

Sd/-

*Additional Chief Secretary-cum-Secretary,  
(E&T) to the Government of Himachal Pradesh.*

